

DRAYTON PARISH COUNCIL

Council members are summoned to attend a meeting of Drayton Parish Council to be held on **Thursday 11th June 2026, 7:00pm** at King George V Pavilion, Drayton High Road, Drayton, Norwich, NR8 6AW, for the purpose of transacting the business outlined in the agenda below.

Members of the press and public are invited to attend and can access supporting papers by scanning the QR code or visiting our website www.draytonparishcouncil.gov.uk



Amy Pinkham

Parish Clerk & RFO

Date of Issue: 4th June 2026

AGENDA

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2. DECLARATIONS OF INTEREST	
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a) To receive any questions or comments from members of the public.	
b) To receive report from County Councillor: Cllr. J. Butler.	
c) To receive report from District Councillor for Drayton North: Cllr. A. Crotch.	
d) To receive report from District Councillor for Drayton South: Cllr. P. Auber.	
e) To receive reports from any other public bodies.	
5. MATTERS ARISING	
a) To receive Clerk's Report on matters arising from previous meetings of the Council.	11-14
b) To receive feedback from the Town and Parish Council Forum held Tuesday 9 th June 2026.	
6. PLANNING MATTERS	
a) To consider response to planning applications as follows:	
i) 2026/1520: 39 School Road, NR8 6EG.	
ii) 2026/1224: 9 Littlewood NR8 6FB Works to TPO trees.	
iii) 2026/1270: Land at Manor Park Approval of Condition Details.	
iv) 2026/1033: 5 Drayton Grove NR8 6PU.	
b) To note planning decisions by Broadland District Council as follows:	
i) 2026/1083: 5 Manor Farm Close, NR8 6EE – Approval with no Conditions (Delegated).	

Council Members: Cllrs. J. Anderson (Vice-Chair), C. Brown, A. Crotch (Chair), J. Edwards-Smith, G. Everett, H. Kisby, K. Morgan, N. Quinsey, A. Taylor and R. Turner.

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- ii) 2026/1034: 4 Littlewood NR8 6FB Works to TPO trees – Approval with Conditions (Delegated).

7. FINANCIAL MATTERS

- a) To receive bank reconciliation for approval. **15-16**
- b) To receive list of receipts and approved payments for May 2026. **17-22**
- c) To receive list of payments for authorisation. **23-24**
- d) To receive the Annual Governance and Accountability Return Briefing. **25-26**
- e) To receive the Annual Internal Audit Report and consider any recommendations for action. **27-53**
- f) To receive the Annual Governance Statement for consideration of approval. **54-60**
- g) To receive the Annual Accounting Statements for consideration of approval. **61-67**
- h) To consider approval of dates set for the Notice of Public Rights. **68-71**

8. FINANCE & GENERAL PURPOSES COMMITTEE

- a) To note no meeting of the Committee since the last meeting of the Council.
- b) To consider recommendation to adopt CCTV Policy as presented. **72-83**

9. PLAYING FIELDS & PROPERTY COMMITTEE

- a) To note no meeting of the Committee since the last meeting of the Council.

10. ENVIRONMENT & HIGHWAYS COMMITTEE

- a) To note meeting of the Committee held on 4th June 2026.

11. STAFFING COMMITTEE

- a) To note no meeting of the Committee since the last meeting of the Council.

12. OTHER MATTERS FOR DISCUSSION AND DECISION

- a) To note no other matters for discussion and decision.

13. EXCHANGE OF INFORMATION

- a) To note any other matters raised.

14. UPCOMING MEETING DATES

- a) Extraordinary Parish Council meeting Thursday 25th June 2026.
- b) Staffing Committee Thursday 25th June 2026.
- c) Parish Council meeting Thursday 9th July 2026.

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Paper	DPC2a: Declarations of Interest.
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<p><u>Declarations of Interests</u></p> <p>All members of parish councils are required by law to register their disclosable pecuniary interests and other registerable interests to avoid conflicts of interests when making decisions.</p> <p>At the start of the meeting, council members are given the opportunity to declare any interest in the items on the agenda. However, if you are not aware of a potential interest until you reach an item then you must declare it as soon as it becomes known to you to ensure the council's decision-making process is fair and transparent.</p> <p>Per the Council's adopted Code of Conduct, if an agenda item relates to one of your registered interests, you must not take part in the discussion or vote and must leave the room.</p> <p>You are personally responsible for deciding whether you should declare an interest at a meeting and the attached flowchart is provided to assist you in assessing whether you must declare an interest.</p> <p>If in doubt, you should always seek advice from the monitoring officer at monitoringofficer@southnorfolkandbroadland.gov.uk. While advice can be given at meetings by the Parish Clerk, seeking advice prior to a meeting is preferable to be sure thorough and informed advice can be given.</p> <p>For more detailed information, please see section 9 of Drayton Parish Council's adopted Code of Conduct available on our website.</p> <p><u>Dispensation Requests</u></p> <p>In certain circumstances you may wish to apply for a dispensation to allow you to take part in Council business where this would otherwise be prohibited because of your disclosed interests.</p> <p>Per section 13 of the Council's adopted Standing Orders, dispensation requests shall be made in writing and submitted to the Parish Clerk as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.</p> <p>A decision as to whether to grant a dispensation shall be made by a meeting of the Council for which the dispensation is required and that decision is final.</p> <p>For more information on what to include within a dispensation request and criteria for granting such a request please see section 13 of Drayton Parish Council's Standing Orders available on our website.</p>	
Recommendation	
Council is asked to note the paper for information.	

Interests Flowchart

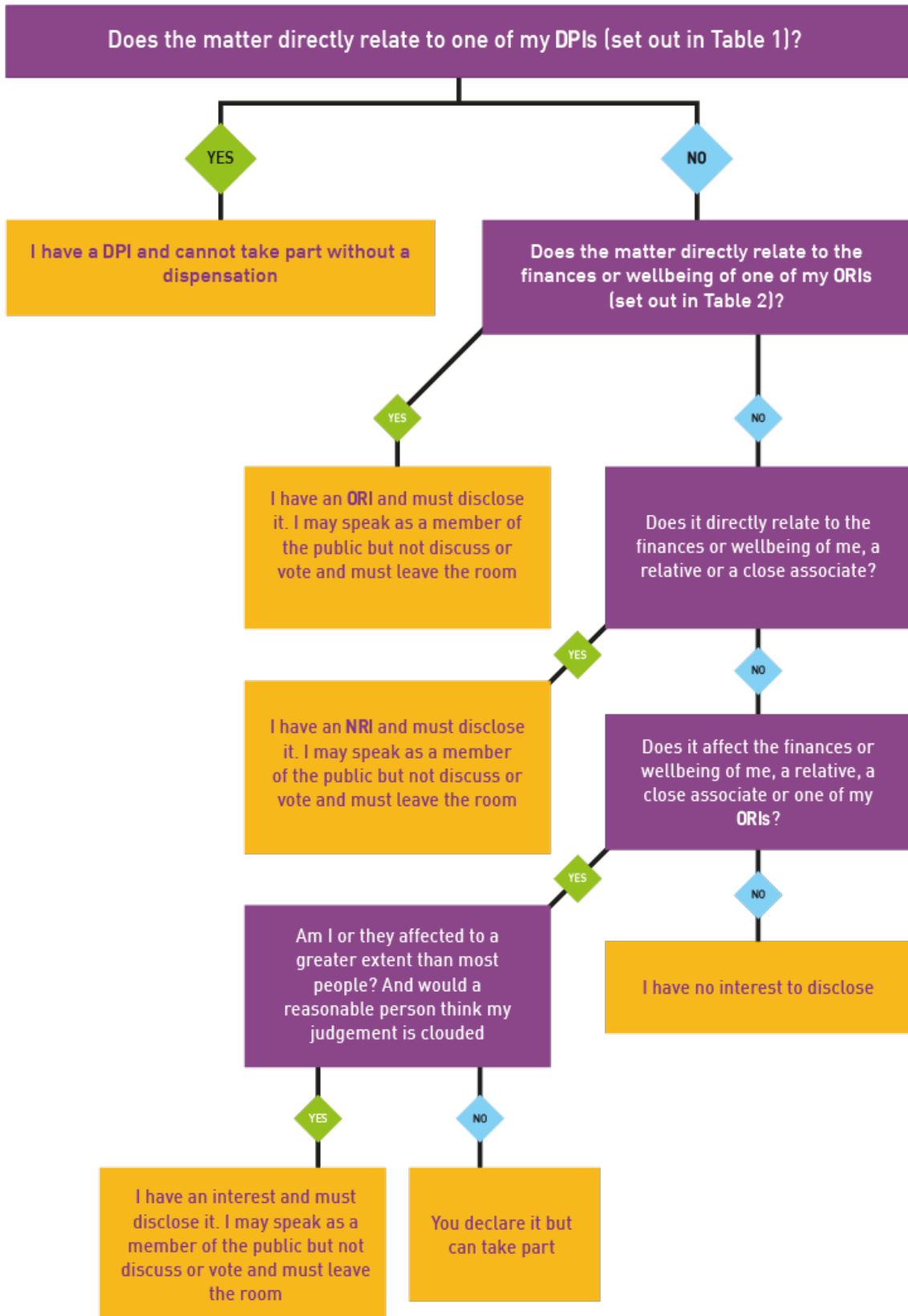


Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the

[Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012.](#)

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer

Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) If the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.

* 'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests

<p>You must register as an Other Registerable Interest :</p> <ul style="list-style-type: none"> a) any unpaid directorships b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority c) any body <ul style="list-style-type: none"> (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management

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Paper	DPC3a: To receive minutes for approval.
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<p>Per section 12 of the Council's adopted Standing Orders, Council members are asked to confirm by resolution the accuracy of the draft minutes of the previous meeting.</p> <p>The minutes shall be taken as read, and there shall be no discussion except in relation to their accuracy.</p> <p>A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).</p> <p>Confirmed minutes shall be signed by the Chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.</p> <p><u>For information</u></p> <p>Per section 3t of the Council's adopted Standing Orders, the minutes of a meeting shall include an accurate record of the following:</p> <ol style="list-style-type: none">i. the time and place of the meeting;ii. the names of councillors who are present and the names of councillors who are absent;iii. interests that have been declared by councillors and non-councillors with voting rights;iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;vi. if there was a public participation session;vii. and the resolutions made.	
Recommendation	
Council is asked to confirm the accuracy of the minutes of the last meeting of the Council.	

Minutes of the annual meeting of Drayton Parish Council held on **Thursday 14th May 2026, 7:00pm** at King George V Pavilion, Drayton High Road, Drayton, Norwich, NR8 6AW.

Present: Cllrs. J. Anderson, C. Brown, A. Crotch (Chair), J. Edwards-Smith, G. Everett, H. Kisby, K. Morgan, N. Quinsey, A. Taylor and R. Turner.

In attendance: Amy Pinkham; Parish Clerk & RFO, no members of the public.

Meeting Opened: 7:00pm

1. ELECTIONS

a) To elect the Parish Council Chair and sign the declaration of acceptance of office [Pg1].

Council **AGREED** to elect Cllr. A. Crotch to the office of Chair and the declaration of acceptance of office was duly signed.

Council extended sincere thanks to Cllr. G. Everett for his 11 years of service as Council Chair.

b) To elect the Parish Council Vice-Chair [Pg2].

Council **AGREED** to elect Cllr. J. Anderson to the office of Vice-Chair.

2. APOLOGIES

a) To receive apologies and consider acceptance for absence.

None.

3. DECLARATIONS OF INTEREST

a) To receive declarations of interest on matters to be considered at the meeting and consider requests for dispensation [Pg3-6].

Cllr. H. Kisby declared a non-pecuniary interest under item 14d) noting she was a volunteer for the organisation and would abstain from the vote.

4. MINUTES

a) To receive minutes of the meeting of the Council held on 9th April 2026 for approval [Pg7-11].

The minutes were **AGREED** as an accurate record of the meeting and signed by the Chair.

b) To receive minutes of the extraordinary meeting of the Council held on 23rd April 2026 for approval [Pg12-14].

The minutes were **AGREED** as an accurate record of the meeting and signed by the Chair.

5. PUBLIC FORUM

a) To receive any questions or comments from members of the public.

None.

b) To receive report from County Councillor.

Following the County Council elections held on Thursday 7th May 2026, it was noted that Cllr. J. Butler was appointed as representative for Drayton. Council acknowledged receipt of Jason's introductory email and looked forward to welcoming him to a future meeting of the Council.

c) To receive report from District Councillor for Drayton North: Cllr. A. Crotch.

It was noted with sadness that a motorcyclist has been killed at the roundabout near the Garden Centre.

It was further noted that Travellers on Reephams road had been served an eviction notice and had moved on. Thanks were shared with the Local Authority for their prompt action in responding to the matter and it was noted that there were plans to install more bunding to prevent further unauthorised access.

d) To receive report from District Councillor for Drayton South: Cllr. P. Auber.

None.

e) To receive reports from any other public bodies.

None.

6. MATTERS ARISING

a) To receive Clerk's Report on matters arising from previous meetings of the Council [Pg15-17].

Council received the report with no further questions. Further to the report, it was noted that RG Carters did not own the well outside Florence Carter Playground and a response was pending from Norfolk County Council.

b) To receive notes from Town and Parish Council Forum held on 14th April 2026 [Pg18-27].

Council received the report with no further comments or questions.

7. ANNUAL MATTERS

a) To review and confirm delegation arrangements to committees, working groups, staff and other local authorities and consider Scheme of Delegation for approval [Pg71-81].

Council **AGREED** to adopt the Scheme of Delegation as presented.

b) To review allocated Document Holders for Council policies and consider recommendations for amendment [Pg28-29].

Council **AGREED** the allocated Document Holders as presented, subject to re-allocating the Pensions Policy to the Staffing Committee.

c) To consider recommendations for amendment to Committee Terms of Reference for approval [Pg30-39].

Council **AGREED** to adopt the Committee Terms of Reference as presented subject to amendment to updating references to Florence Carter Playground.

d) To appoint membership and Chair's for Standing Committees of the Council [Pg40].

Council **AGREED** to appoint Cllrs. J. Anderson, A. Crotch, G. Everett, A. Taylor and R. Turner to the Finance & General Purposes Committee (FGP); Cllrs J. Anderson, C. Brown, A. Crotch, G. Everett, N. Quinsey, A. Taylor and R. Turner to the Playing Fields &

Property Committee (PFP); Cllrs J. Anderson, G. Everett, H. Kisby, R. Turner and K. Morgan to the Environment & Highways Committee (E&H); and Cllrs. N. Quinsey, H. Kisby, A. Taylor and J. Anderson to the Staffing Committee (Staffing).
Council **AGREED** to appoint Cllr. G. Everett as Chair of FGP, Cllr. A. Crotch as Chair of PFP, Cllr. H. Kisby as Chair of E&H and Cllr. N. Quinsey as Chair of Staffing.

e) To review representation on or work with external bodies and arrangements for reporting back [Pg41].

Council **AGREED** to nominate Cllrs. H. Kisby, C. Brown and J. Anderson and community members Ian Cunnison and Mike Harsley for appointment at the Annual General Meeting of the Bob Carter Centre Management Committee.
Council **AGREED** to appoint Cllr. J. Anderson as representative on the Norwich Airport Limited Consultative Committee and Cllr. G. Everett as representative on the Norwich Western Link Committee.
It was noted that Cllr. J Anderson was nominated as representative trustee for Thorpe Marriott Village Hall at the April 2026 meeting of the Council for appointment at the Annual General Meeting of the Thorpe Marriott Village Hall Management Committee.
It was noted that Cllr. H. Kisby was appointed as representative trustee of Drayton Village Hall at the Annual General Meeting of the Drayton Village Hall Management Committee.

8. PLANNING MATTERS

a) To consider response to planning applications as follows:

- i) **2026/0903:** 23 Glebe Close, NR8 6ES.
Council **AGREED** to submit no comments.
- ii) **2026/1033:** 5 Drayton Grove, NR8 6PU.
Council **AGREED** to submit no comments.

b) To note planning decisions by Broadland District Council as follows:

- i) **2025/3848:** Land adjacent 54 Fakenham Road – Approval with Conditions (Broadland Planning Committee).
- ii) **20220208:** Land South of 24 Manor Farm Close (Plot 18 and Plot 19) - Withdrawn (Delegated).
- iii) **2026/0511:** 14 Bradshaw Road, NR8 6DJ – Approval with Conditions (Delegated).
- iv) **2024/3517:** 11 Drayton High Road, NR8 6AH – Withdrawn (Delegated).
- v) **2025/3817:** 35 Riverdene Mews, NR8 6XX – Approval with Conditions (Delegated).

Council noted the planning decisions by Broadland District Council.

9. FINANCIAL MATTERS

a) To receive bank reconciliation for approval [Pg42-44].

The Chair verified and signed the bank reconciliations as evidence of verification including the updated bank reconciliation to 31st March 2026 following receipt of year-end bank statements.

b) To receive list of receipts and approved payments for April 2026 [Pg45-50].

Council received the list of receipts and approved payments with no further questions of comments.

c) To receive list of payments for authorisation [Pg51-52].

Council authorised the list of payments to be made. It was noted that a 50% deposit was required for work to commence on the replacement signs and would be paid by Credit Card.

10. FINANCE & GENERAL PURPOSES COMMITTEE

a) To receive minutes of the Committee meeting held on 30th April 2026 [Pg82-85].

Council received the minutes with no further comments or questions.

b) To consider recommendation to approve the Financial Risk Assessment as presented [Pg53-59].

Council **AGREED** to approve the Financial Risk Assessment as presented.

c) To consider insurance quotations received in line with recommended cover for approval.

Council received a verbal update on quotations received and **AGREED** to remain with Clear Councils on a 3-year term.

d) To consider recommendation to approve the list of regular payments including payment methods as presented [Pg60-62].

Council **AGREED** to approve the list of regular payments including to renew the use of Standing Orders, variable Direct Debits and BACS as presented.

e) To consider recommendation to approve fund transfers as presented [Pg63].

Council **AGREED** to approve fund transfers as presented.

11. PLAYING FIELDS & PROPERTY COMMITTEE

a) To note no meeting of the Committee since the last meeting of the Council.

Noted.

12. ENVIRONMENT & HIGHWAYS COMMITTEE

a) To note no meeting of the Committee since the last meeting of the Council.

Noted.

13. STAFFING COMMITTEE

a) To note no meeting of the Committee since the last meeting of the Council.

Noted.

14. OTHER MATTERS FOR DISCUSSION AND DECISION

a) To consider expression of interest for membership to the Neighbourhood Plan Advisory Group [Pg64].

Council **AGREED** to appoint Cllr. Rachel Turner and Community Member Sharon Brett to the Neighbourhood Plan Advisory Group.

b) To consider grant application from Priscilla Bacon [Pg65-69].

Council **AGREED** to award a grant up to £200.00 subject to receipt of required bins under Section 137 of the Local Government Act 1972 confirming the expenditure directly benefitted users of the facility within the parish.

- c) **To consider a donation to Teen Challenge for hosting the Annual Parish Meeting and the provision of refreshments [Pg70].**

Council **AGREED** to donate £50.00 to Teen Challenge for hosting the Annual Parish Meeting and providing refreshments under Section 137 of the Local Government Act 1972 confirming the expenditure directly benefitted users of the facility within the parish.

15. EXCHANGE OF INFORMATION

- a) **To note any other matters raised.**

To consider bus stop flag cleaning and drains on Hall Road and School Road at the next meeting of Environment & Highways Committee.

It was noted that the Drayton and Taverham Litter Pickers would be based at the Bob Carter Centre for their next litter picking session in Drayton.

It was noted that tree roots between Amber's Army and the Red Lion Pub were lifting up the pavement causing a trip hazard and that a drain cover on Fakenham Road was loose and required reporting to the relevant authority.

It was noted that the Annual Parish Meeting went well and a note of thanks was passed onto the Clerks for their work on the event.

That an invitation to attend the next meeting of the Environment & Highways Committee would be extended to County Cllr. J. Butler to discuss ongoing highways concerns.

16. UPCOMING MEETING DATES

- a) **Environment & Highways Committee Thursday 4th June 2026.**
b) **Parish Council meeting Thursday 11th June 2026.**

Council noted the upcoming meeting dates.

Meeting closed: 8:10pm

DRAYTON PARISH COUNCIL

Paper	DPC5a: To receive the Clerks Report on matters arising from previous meetings.
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<p>It is considered good practice for the Clerk to maintain a log of matters arising from previous meetings to ensure actions progress as resolved and in a timely manner.</p> <p>Matters arising shall include a record of the following:</p> <ol style="list-style-type: none">1. The meeting date2. The minute reference3. The agenda item4. The resolution5. Status update <p>The Clerks Report on Council matters arising from previous meetings is intended as a verbal update on progress only or to note the completion of an action for information. It is not intended for detailed discussion or decision.</p> <p>If the item requires a substantial paper for discussion and decision by Council the item will appear under its own agenda item.</p> <p>Matters arising from previous meetings will continue to appear under matters arising until such a time that the item is complete where it will then be removed from the report.</p>	
Recommendation	
Council is asked to note the matters arising for information.	

Meeting Date	Minute Ref.	Agenda Item	Resolution	Status Update
12.03.2026	12e)	To consider grant application from Ambers Army	Council AGREED to award a grant up to £500 subject to receipt for storage solutions under Section 137 of the Local Government Act 1972 confirming the expenditure directly benefitted users of the facility within the parish.	Ongoing: Amber's Army notified of award of grant. Payment pending receipt of amount due.
14.05.2026	1a)	To elect the Parish Council Chair and sign the declaration of acceptance of office	Council AGREED to elect Cllr. A. Crotch to the office of Chair and the declaration of acceptance of office was duly signed.	Complete: Internal records updated to reflect change of Chair and Acceptance of Office filed.
14.05.2026	1b)	To elect the Parish Council Vice-Chair	Council AGREED to elect Cllr. J. Anderson to the office of Vice-Chair.	Complete: Internal records updated to reflect change of Vice-Chair.
14.05.2026	4a)	To receive minutes of the meeting of the Council held on 9th April 2026 for approval	The minutes were AGREED as an accurate record of the meeting and signed by the Chair.	Complete: Minutes uploaded to Council website.
14.05.2026	4b)	To receive minutes of the extraordinary meeting of the Council held on 23rd April 2026 for approval	The minutes were AGREED as an accurate record of the meeting and signed by the Chair.	Complete: Minutes uploaded to Council website.
14.05.2026	7a)	To review and confirm delegation arrangements to committees, working groups, staff and other local authorities and consider Scheme of Delegation for approval	Council AGREED to adopt the Scheme of Delegation as presented.	Complete: Document Log updated and Scheme of Delegation uploaded to Council website.
14.05.2026	7b)	To review allocated Document Holders for Council policies and consider recommendations for amendment	Council AGREED the allocated Document Holders as presented, subject to re-allocating the Pensions Policy to the Staffing Committee.	Complete: Document Log updated.
14.05.2026	7c)	To consider recommendations for amendment to Committee Terms of Reference for approval	Council AGREED to adopt the Committee Terms of Reference as presented subject to amendment to updating references to Florence Carter Playground.	Complete: Document Log updated and Terms of Reference uploaded to Council website.

Meeting Date	Minute Ref.	Agenda Item	Resolution	Status Update
14.05.2026	7d)	To appoint membership and Chair's for Standing Committees of the Council	Council AGREED to appoint Cllrs. J. Anderson, A. Crotch, G. Everett, A. Taylor and R. Turner to the Finance & General Purposes Committee (FGP); Cllrs J. Anderson, C. Brown, A. Crotch, G. Everett, N. Quinsey, A. Taylor and R. Turner to the Playing Fields & Property Committee (PFP); Cllrs J. Anderson, G. Everett, H. Kisby, R. Turner and K. Morgan to the Environment & Highways Committee (E&H); and Cllrs. N. Quinsey, H. Kisby, A. Taylor and J. Anderson to the Staffing Committee (Staffing).	Complete: Internal records and Council website updated.
			Council AGREED to appoint Cllr. G. Everett as Chair of FGP, Cllr. A. Crotch as Chair of PFP, Cllr. H. Kisby as Chair of E&H and Cllr. N. Quinsey as Chair of Staffing.	Complete: Internal records updated.
14.05.2026	7e)	To review representation on or work with external bodies and arrangements for reporting back	Council AGREED to nominate Cllrs. H. Kisby, C. Brown and J. Anderson and community members Ian Cunnison and Mike Harsley for appointment at the Annual General Meeting of the Bob Carter Centre Management Committee.	Complete: No further action required.
			Council AGREED to appoint Cllr. J. Anderson as representative on the Norwich Airport Limited Consultative Committee and Cllr. G. Everett as representative on the Norwich Western Link Committee.	Complete: No further action required.
14.05.2026	8ai)	To consider response to planning applications 2026/0903: 23 Glebe Close, NR8 6ES and 2026/1033: 5 Drayton Grove, NR8 6PU	Council AGREED to submit no comments.	Complete: No further action required.
14.05.2026	10b)	To consider recommendation to approve the Financial Risk Assessment as presented	Council AGREED to approve the Financial Risk Assessment as presented.	Complete: Document Log updated and Financial Risk Assessment uploaded to Council website.
14.05.2026	10c)	To consider insurance quotations received in line with recommended cover for approval.	Council received a verbal update on quotations received and AGREED to remain with Clear Councils on a 3-year term.	Complete: Clear Councils instructed to renew insurance policy on 3 year term.

Meeting Date	Minute Ref.	Agenda Item	Resolution	Status Update
14.05.2026	10d)	To consider recommendation to approve the list of regular payments including payment methods as presented	Council AGREED to approve the list of regular payments including to renew the use of Standing Orders, variable Direct Debits and BACS as presented.	Complete: No further action required.
14.05.2026	10e)	To consider recommendation to approve fund transfers as presented	Council AGREED to approve fund transfers as presented.	Complete: Reserve transfers complete 21st May 2026.
14.05.2026	14a)	To consider expression of interest for membership to the Neighbourhood Plan Advisory Group	Council AGREED to appoint Cllr. Rachel Turner and Community Member Sharon Brett to the Neighbourhood Plan Advisory Group.	Complete: Internal records updated and members notified of appointment.
14.05.2026	14b)	To consider grant application from Priscilla Bacon	Council AGREED to award a grant up to £200.00 subject to receipt of required bins under Section 137 of the Local Government Act 1972 confirming the expenditure directly benefitted users of the facility within the parish.	Complete: Priscilla Bacon notified of award of grant. Receipt received and payment of £170 authorised 26th May 2026.
14.05.2026	14c)	To consider a donation to Teen Challenge for hosting the Annual Parish Meeting and the provision of refreshments	Council AGREED to donate £50.00 to Teen Challenge for hosting the Annual Parish Meeting and providing refreshments under Section 137 of the Local Government Act 1972 confirming the expenditure directly benefitted users of the facility within the parish.	Complete: Teen Challenge notified of donation. And payment submitted via online donation form.

DRAYTON PARISH COUNCIL

Paper	DPC7a: To receive Bank Reconciliation for approval.
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<p>Bank reconciliations within Parish Councils involves comparing the council's financial records with the bank statement to ensure that both are accurate and consistent. This process helps identify discrepancies, such as missing transactions, bank charges, or direct debits and ensures the council's financial records are up-to-date and accurate.</p> <p>Drayton Parish Council has a number of different bank accounts which need to be reconciled individually. All bank accounts are reconciled to provide a comprehensive check on the overall bank position.</p> <p>The Chair shall sign the reconciliations as evidence of verification at Council meetings and this activity is minuted accordingly.</p> <p>Per section 2.6 of the Council's adopted Financial Regulations, a member other than the Chair shall be appointed to verify bank reconciliations for all accounts and will sign and date the reconciliations quarterly for reporting to the Finance & General Purposes Committee.</p>	
Recommendation	
Council is asked to receive the bank reconciliation for approval.	

DRAYTON PARISH COUNCIL

Paper	DPC7b: To receive list of receipts and payments.
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<p>The list of receipts and payments is a financial report produced by Scribe that provides a structured presentation of receipts and payments, sub-totalled for each code for all Cost Centres. The report is accompanied by the relevant invoices for information.</p> <p>Drayton Parish Council produce reports for the previous full calendar month which include authorised payments from the previous meeting and regular payments (approved annually) taken by Direct Debit and/or Standing Order.</p> <p>The report is valuable for understanding the overall records in detail and provides an opportunity for Council members to query receipts and payments and/or code allocation.</p>	
Recommendation	
Council is asked to receive list of receipts and approved payments.	

Drayton Parish Council
Listing of Receipts in each Code for All Cost Centres
(Between 01-05-2026 and 31-05-2026)

02 June 2026 (2026-2027)

Cost Centre 1. Income

Code Number 53 Pavilion Hire

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
17	21/05/2026	2026-2027/190		Unity Trust Bank		KGV Pavilion Hire	Drayton Drewray	E	10.50		10.50
Subtotal for Code: Pavilion Hire									£10.50		£10.50

Code Number 55 3G Income

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
14	06/05/2026	2026-2027/185		Unity Trust Bank		3G Pitch Hire	Danni Birkin	E	60.00		60.00
15	20/05/2026	2026-2027/187		Unity Trust Bank		3G Pitch Hire	Sean Middleton	E	100.80		100.80
16	21/05/2026	2026-2027/185		Unity Trust Bank		3G Pitch Hire	Danni Birkin	E	60.00		60.00
18	22/05/2026	2026-2027/196		Unity Trust Bank		3G Pitch Hire	Kyle Dugdale	E	144.00		144.00
20	31/05/2026	None		Unity Trust Bank		3G Pitch Bookings	Stripe	E	297.22		297.22
Subtotal for Code: 3G Income									£662.02		£662.02
Subtotal for Cost Centre: 1. Income									672.52		672.52

Cost Centre 8. Earmarked Reserves

Code Number 8539 3G Deposits

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
13	06/05/2026	2026-2027/186		Unity Trust Bank		3G Pitch Hire	Danni Birkin	E	12.00		12.00
19	27/05/2026	2026-2027/197		Unity Trust Bank		3G Pitch Hire	Kyle Dugdale	E	14.40		14.40
Subtotal for Code: 3G Deposits									£26.40		£26.40
Subtotal for Cost Centre: 8. Earmarked Reserves									26.40		26.40

TOTALS £698.92 £698.92

Listing of Payments in each Code for All Cost Centres
(Between 01-05-2026 and 31-05-2026)

Cost Centre 2. Finance & General Purposes

Code Number 27 Utilites & Services

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
62	05/05/2026	819385754		Unity Trust Bank		Electricity Charges KGV	British Gas	S	398.27	79.65	477.92
65	22/05/2026	815163327		Unity Trust Bank		Electricity Charges LD	British Gas	L	110.37	5.55	115.92
68	29/05/2026	977146		Unity Trust Bank		Broadband and Telephone Charges	Comm Tech	S	60.12	12.02	72.14
86	19/05/2026	Credit Card		Credit Card		Tablet Data	Lebara Mobile	S	1.71	0.34	2.05
87	19/05/2026	Credit Card		Credit Card		Tablet Data	Lebara Mobile	S	4.12	0.83	4.95
88	19/05/2026	Credit Card		Credit Card		Tablet Data	Lebara Mobile	S	4.12	0.83	4.95
96	19/05/2026	Credit Card		Credit Card		Tablet Data	Lebara Mobile	S	4.12	0.83	4.95
Subtotal for Code: Utilites & Services									£582.83	£100.05	£682.88

Code Number 28 Handyman Equipment & Consumables

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
77	19/05/2026	Credit Card		Credit Card		Weedkiller	B&Q	E	49.75		49.75
79	19/05/2026	Credit Card		Credit Card		Strimmer Spool	B&Q	E	22.00		22.00
83	19/05/2026	Credit Card		Credit Card		Handyman consumables	PLG Farm Supplies	S	8.12	1.62	9.74
83	19/05/2026	Credit Card		Credit Card		Handyman consumables	PLG Farm Supplies	E	37.98		37.98
Subtotal for Code: Handyman Equipment & Consu									£117.85	£1.62	£119.47

Code Number 201 Stationery & Software

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
51	14/05/2026	513497		Unity Trust Bank		Printing/Copies	Norfolk Copiers	S	65.35	13.07	78.42
63	12/05/2026	55627		Unity Trust Bank		Microsoft Office 365 Licence	Anglian Internet	S	175.50	35.10	210.60
89	19/05/2026	Credit Card		Credit Card		Annual Subscription	Adobe	S	198.96	39.79	238.75
90	19/05/2026	Credit Card		Credit Card		Annual Subscription	Adobe	S	198.96	39.79	238.75
91	19/05/2026	Credit Card		Credit Card		Stationary	Amazon	S	51.66	10.33	61.99
92	19/05/2026	Credit Card		Credit Card		Stationary	Amazon	S	5.37	1.08	6.45
93	19/05/2026	Credit Card		Credit Card		Printer Paper	Viking UK	S	45.91	9.18	55.09
Subtotal for Code: Stationery & Software									£741.71	£148.34	£890.05

Code Number 204 Subscriptions

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
50	14/05/2026	2891		Unity Trust Bank		NALC Annual Subscription	NALC	E	1,093.38		1,093.38
Subtotal for Code: Subscriptions									£1,093.38		£1,093.38

Code Number 212 Grants

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
67	26/05/2026	None		Unity Trust Bank		Grant	Priscilla Bacon	E	170.00		170.00
Subtotal for Code: Grants									£170.00		£170.00

Code Number 215 Bank Charges

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
75	31/05/2026	None		Unity Trust Bank		Service Charge	Unity Trust Bank	E	14.65		14.65

Listing of Payments in each Code for All Cost Centres
(Between 01-05-2026 and 31-05-2026)

76	19/05/2026	Credit Card		Credit Card		Bank Charges	Lloyds Bank	E	3.00		3.00
84	19/05/2026	Credit Card		Credit Card		Bank Charges	Lloyds Bank	E	3.00		3.00
97	19/05/2026	Credit Card		Credit Card		Bank Charges	Lloyds Bank	E	3.00		3.00
Subtotal for Code: Bank Charges									£23.65		£23.65

Code Number 8522 Street Lighting Energy

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
66	22/05/2026	15482533		Unity Trust Bank		Electricity Charges Streetlights	NPower	S	555.07	111.01	666.08
Subtotal for Code: Street Lighting Energy									£555.07	£111.01	£666.08

Code Number 8523 Street Lighting Maintenance

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
54	14/05/2026	559		Unity Trust Bank		Structural & Electrical Testing	T T Jones Electrical Ltd	S	278.25	55.65	333.90
Subtotal for Code: Street Lighting Maintenance									£278.25	£55.65	£333.90
Subtotal for Cost Centre: 2. Finance & General Purposes									3,562.74	416.67	3,979.41

Cost Centre 3. Environment & Highways

Code Number 31 NCC Highways Verges

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
45	14/05/2026	752		Unity Trust Bank		Grass Verge Cutting	The Garden Guardian Ltd	S	1,034.46	206.89	1,241.35
48	14/05/2026	772		Unity Trust Bank		Grass Verge Cutting	The Garden Guardian Ltd	S	1,034.46	206.89	1,241.35
Subtotal for Code: NCC Highways Verges									£2,068.92	£413.78	£2,482.70

Code Number 36 Street Scene Maintenance

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
42	14/05/2026	931245		Unity Trust Bank		Bus Shelters Clean	Heritage Contract Services Ltd	S	108.80	21.76	130.56
Subtotal for Code: Street Scene Maintenance									£108.80	£21.76	£130.56
Subtotal for Cost Centre: 3. Environment & Highways									2,177.72	435.54	2,613.26

Cost Centre 5. Playing Fields & Property

Code Number 58 Sports Facilities

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
78	19/05/2026	Credit Card		Credit Card		Boot Brushes	Net World Sports	E	195.86		195.86
85	19/05/2026	Credit Card		Credit Card		LD Smart Padlock	Igloohome	E	1.49		1.49
Subtotal for Code: Sports Facilities									£197.35		£197.35

Code Number 501 Pavilion Maintenance

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
81	19/05/2026	Credit Card		Credit Card		Limescale Remover	B&Q	E	8.00		8.00
82	19/05/2026	Credit Card		Credit Card		Pavilion Consumables	Loorolls.com Ltd	S	127.30	25.46	152.76
Subtotal for Code: Pavilion Maintenance									£135.30	£25.46	£160.76

Code Number 503 Grounds Maintenance

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
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Listing of Payments in each Code for All Cost Centres
(Between 01-05-2026 and 31-05-2026)

43	14/05/2026	743		Unity Trust Bank		Grass Cutting	The Garden Guardian Ltd	S	1,575.47	315.09	1,890.56
46	14/05/2026	763		Unity Trust Bank		Grass Cutting	The Garden Guardian Ltd	S	2,181.03	436.21	2,617.24
Subtotal for Code: Grounds Maintenance									£3,756.50	£751.30	£4,507.80
Code Number 504 Security											
Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
49	14/05/2026	2001258		Unity Trust Bank		Barrier at KGV and LD	Norse Commerical Services Ltd	S	1,020.00	204.00	1,224.00
80	19/05/2026	Credit Card		Credit Card		Key cutting	Broadland Group Ltd.	E	24.60		24.60
Subtotal for Code: Security									£1,044.60	£204.00	£1,248.60
Code Number 511 3G Surface Maintenance											
Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
44	14/05/2026	744		Unity Trust Bank		Longdale 3G suface clean	The Garden Guardian Ltd	S	352.52	70.50	423.02
47	14/05/2026	764		Unity Trust Bank		Longdale 3G suface clean	The Garden Guardian Ltd	S	376.13	75.23	451.36
Subtotal for Code: 3G Surface Maintenance									£728.65	£145.73	£874.38
Subtotal for Cost Centre: 5. Playing Fields & Property									5,862.40	1,126.49	6,988.89
Cost Centre 6. Staffing											
Code Number 61 Salaries											
Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
69	29/05/2026	None		Unity Trust Bank		EE Tax & NI	HMRC	X	1,174.86		1,174.86
70	29/05/2026	None		Unity Trust Bank		EE Pensions	Norfolk Pension Fund	X	386.10		386.10
74	29/05/2026	None		Unity Trust Bank		Take-home pay	Staff	X	5,186.30		5,186.30
Subtotal for Code: Salaries									£6,747.26		£6,747.26
Code Number 65 Employer Pension Contributions											
Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
73	29/05/2026	None		Unity Trust Bank		ER Pension	Norfolk Pension Fund	X	1,113.32		1,113.32
Subtotal for Code: Employer Pension Contributions									£1,113.32		£1,113.32
Code Number 601 Expenses/Mileage											
Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
64	13/05/2026	0003		Unity Trust Bank		Lone Worker Device	Safepoint	S	19.98	4.00	23.98
71	29/05/2026	None		Unity Trust Bank		Mileage & Allowance	Staff	X	256.49		256.49
94	19/05/2026	Credit Card		Credit Card		Safety Boots	Screwfix	E	46.99		46.99
95	19/05/2026	Credit Card		Credit Card		Lone Worker Device	Safepoint	S	70.99	14.20	85.19
Subtotal for Code: Expenses/Mileage									£394.45	£18.20	£412.65
Code Number 8531 Employer NI Contributions											
Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
72	29/05/2026	None		Unity Trust Bank		ER NI	HMRC	X	824.43		824.43
Subtotal for Code: Employer NI Contributions									£824.43		£824.43
Subtotal for Cost Centre: 6. Staffing									9,079.46	18.20	9,097.66

Listing of Payments in each Code for All Cost Centres

(Between 01-05-2026 and 31-05-2026)

Cost Centre 8. Earmarked Reserves

Code Number 8528 S106 Expenditure

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
52	14/05/2026	1124		Unity Trust Bank		KGV Project Management	Greyfriars Cost Management Ltd.	S	2,485.72	497.14	2,982.86
53	14/05/2026	2653		Unity Trust Bank		Asbestos Survey	Anglian Demolition & Asbestos Limite	S	650.00	130.00	780.00
Subtotal for Code: S106 Expenditure									<u>£3,135.72</u>	<u>£627.14</u>	<u>£3,762.86</u>

Code Number 8530 Streetlighting

Vchr.	Date	Invoice No	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
55	14/05/2026	560		Unity Trust Bank		Purple Streetlight Repairs	T T Jones Electrical Ltd	S	1,700.00	340.00	2,040.00
Subtotal for Code: Streetlighting									<u>£1,700.00</u>	<u>£340.00</u>	<u>£2,040.00</u>
Subtotal for Cost Centre: 8. Earmarked Reserves									<u>4,835.72</u>	<u>967.14</u>	<u>5,802.86</u>

TOTALS £25,518.04 £2,964.04 £28,482.08

DRAYTON PARISH COUNCIL

Paper	DPC7c: To receive list of payments for authorisation.
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<p>Per 6.10 of the Council's adopted Financial Regulations, the RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council.</p> <p>The authorised schedule shall be initialled below the last item by the person Chairing the meeting.</p>	
Recommendation	
Council is asked to receive the list of payments for authorisation.	

Drayton Parish Council

03 June 2026 (2026-2027)

PAYMENTS (AWAITING AUTHORISATION) LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
98	Stationery & Software	11/06/2026		Unity Trust Bank		Printing/Copies	Norfolk Copiers	S	50.73	10.15	60.88
99	Insurance	11/06/2026		Unity Trust Bank		Inurance Premium	Clear Councils	X	5,285.84		5,285.84
100	Community Newsletter	11/06/2026		Unity Trust Bank		Newsletter	Just Regional	S	255.00	51.00	306.00
101	S106 Expenditure	11/06/2026		Unity Trust Bank		KGV Project Management	Greyfriars Cost Managemer	S	2,485.72	497.14	2,982.86
102	Community Newsletter	11/06/2026		Unity Trust Bank		Annual Newsletter	Norwich Print Solutions	E	511.00		511.00
103	Utilites & Services	11/06/2026		Unity Trust Bank		Internal Audit Fee	Mrs. V. S. Waples	E	463.23		463.23
								Total	9,051.52	558.29	9,609.81

DRAYTON PARISH COUNCIL

Paper	DPC7d: Annual Governance and Accountability Return Briefing
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>The Annual Governance and Accountability Return (AGAR) is a set of documents and financial statements that local councils are required to prepare and submit each year in accordance with Proper Practices as found in the Practitioners' Guide 2025.</p> <p>It is an essential part of the external audit process and serves several purposes:</p> <ul style="list-style-type: none">• Accountability: The AGAR provides a transparent and accountable overview of a council's financial activities, governance procedures, and decision-making processes. It allows the council to demonstrate its stewardship of public funds and adherence to legal and financial regulations.• Compliance: The AGAR helps ensure that local councils comply with statutory requirements and regulations. It includes information on the council's financial management, internal control procedures, and adherence to relevant laws and regulations.• Transparency: By making the AGAR publicly available, local councils provide transparency and openness to their constituents. It allows residents and other stakeholders to review the council's financial performance, budgeting decisions, and governance arrangements.• External Audit: The AGAR serves as a basis for the external audit of a local council's financial statements. Once the council completes the AGAR, it is submitted to an external auditor appointed by the Audit Commission or another approved auditor. The auditor reviews the AGAR and issues an audit opinion, assessing the council's compliance and the accuracy of its financial statements.• Financial Assurance: The AGAR helps provide assurance to the council and its stakeholders that the financial operations are conducted in a responsible and proper manner. It ensures that the council's accounts are accurate, complete, and reflective of the council's financial position. <p>PKF Littlejohn is appointed by Smaller Authorities' Audit Appointments Ltd. (SAAA) as the external auditor who provide instructions to enable Council to comply with the relevant statute and Regulations regarding accounts and audit.</p> <p>The AGAR consists of various sections that require specific information related to the council's governance arrangements, financial transactions, assets and liabilities, income and expenditure, and other relevant details.</p> <p>It's important for local councils to prepare and submit the AGAR in a timely manner to comply with legal obligations and maintain transparency and accountability with their communities.</p> <p style="text-align: right;">Scribe, 2024</p> <p><u>Submission Requirements</u></p>	

DRAYTON PARISH COUNCIL

The AGAR is made up of 3 parts. Part 1 and 2, including supporting documentation, must be submitted for external audit by **Wednesday 1st July 2026**.

Part 1	Annual Internal Audit Report: Completed by the Council's appointed Internal Auditor and received <i>before</i> approval of Sections 1 and 2 below.
Part 2	<p>The Annual Governance Statement (Section 1): Completed and approved by Council. Must be approved on the <i>same day or before</i> the Accounting Statements (Section 2) below.</p> <p>The Accounting Statements (Section 2): Completed and approved by Council. Must be certified by the Responsible Financial Officer <i>before</i> approval by Council.</p> <p>Supporting Documentation:</p> <ul style="list-style-type: none"> • Bank reconciliation as at 31st March 2026 • Reconciliation between Box 7 and Box 8 of the Accounting Statements (Section 2) • An explanation of any significant year on year variances in the accounting statements • Notification of the commencement date of the period of the exercise of public rights • Annual Internal Audit Report 2025-26 • Any further information requested
Part 3	External Auditor's Report and Certificate (Section 3): Completed by the external auditor upon receipt of Part 1 and 2 and supporting documentation.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authorities website/webpage:

Before 1st July 2026

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Annual Governance Statement (Section 1), approved and signed
- Accounting Statements (Section 2), approved and signed

It is recommended as best practice to also publish the Annual Internal Audit Report.

No later than 30th September 2026

- Notice of conclusion of audit
- External Auditor Report and Certificate (Section 3)
- Sections 1 and 2 AGAR including any amendments as a result of external audit

Recommendation

Council is asked to note the briefing paper for information.

DRAYTON PARISH COUNCIL

Paper	DPC7e: Annual Internal Audit Report 2025-26
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> <p>The Council is responsible in law for ensuring that its financial management is adequate and effective. Similarly, the Council must ensure that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and the arrangements for the management of risk. Internal Audit is a key component within that overall system of internal control.</p> <p>The purpose of the Internal Audit is to review whether the systems of financial control and other controls over the activities of the Council are adequate, effective, and in line with current regulations. Whilst Internal Audit would not actively seek evidence of fraud, corruption, error or mistakes, it can assist the Council in its responsibility for the prevention and detection of such occurrences.</p> <p><u>The Annual Internal Audit Report 2025-26</u></p> <p>During the financial year ended 31st March 2026, the Council's appointed internal auditor, Victoria Waples, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the Council.</p> <p>The End-of-Year Audit was carried out on 27th May 2026 and on the basis of the findings in the areas examined, the internal audit conclusions are summarised in the attached AGAR Annual Internal Audit Report. The full report provided by the Internal Auditor is also provided for information.</p> <p><u>Outcome</u></p> <p>The Internal Audit conclusions confirmed, in all significant respects, that the control objectives were achieved throughout the financial year to a standard adequate to meet the needs of the authority and the Council received one recommendation for consideration by the Finance & General Purposes Committee.</p> <p><u>Publication</u></p> <p>Under the Accounts and Audit Regulations 2015, there is no publication requirement for the Annual Internal Audit Report but publication is recommended as best practice.</p>	
Recommendation	
Council is asked to note the Internal Audit Report and approve publication on the Parish Council website.	

Annual Internal Audit Report 2025/26

ENTER NAME OF AUTHORITY
DRAYTON PARISH COUNCIL

ENTER WEBSITE PAGE URL
WWW.DRAYTONPARISHCOUNCIL.GOV.UK

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
	A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> <i>None here</i>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

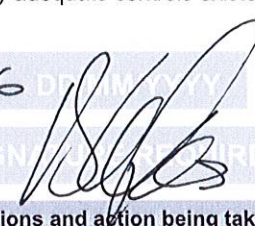
Date(s) internal audit undertaken

Name of person who carried out the internal audit

16/10/25 **27/05/26**

V. NAPLES

Signature of person who carried out the internal audit



Date **27/05/2026**

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Report to Drayton Parish Council

Annual Internal Audit of the Accounts for the Year Ending 31st March 2026

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a systems-based approach to audit.

The Annual Accounts for the year ending 31st March 2026 can be summarized as follows:

Income for year:	£318,481.73
Expenditure for year:	£291,925.78
Precept figure:	£209,784.00
General Reserves balance:	£105,427.44
Earmarked Reserves balance:	£1,044,706.98

The following Internal Audit work was conducted on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

Comments and any recommendations arising from the review are made below.

Summary	
<p>The Internal Auditor offers her appreciation for the assistance given by the Clerk in the completing of this audit.</p> <p>The internal audit review has provided evidence of the overall adequacy of the financial arrangements in place within the council.</p> <p>The examination of the year-end accounts and supporting documentation has further confirmed that the Clerk acting as Responsible Financial Officer has undertaken the administration of the Council’s financial affairs in a sufficient manner to ensure that standards are being met that the provision of financial management information has enabled the Council to make well-informed decisions.</p> <p>Recommendations made and/or commentary provided are to enhance the governance systems in place as opposed to detract from the positive assurance that can be given as to the way the council’s finances are being managed.</p> <p><i>For further information and for the year effective 1st April 2026 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2026.</i></p>	
Subject & tests conducted	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>The Council continues with its use of the Scribe Accounting Financial Package which is a purpose-built accounting system for town and parish councils and can produce reports on an Income and Expenditure basis. The Clerk has used the full accounting package to ensure that transactions are allocated to cost codes to reflect the budgetary responsibility of its standing committees. The system allows multiple users to access the details of the financial transactions of the council thereby ensuring that a full audit trail is available to members.</p> <p>An analysis of the accounting procedure ensures that the Responsible Financial Officer (RFO) Clerk continues with using the financial package to achieve an accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. Clear financial management information is provided to the Council on both a monthly and annual basis.</p> <p>Council’s gross income and expenditure have been above the threshold of £200,000 for three (3) continuous years and council’s operating on this basis are expected to ensure that the transactions for the year comprise all those instances in the twelve months where the economic benefits has been received or given (irrespective of the year in</p>

DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

	<p>which they are paid for). Council operates on an income and expenditure basis, and this is the correct format for the reporting of council’s transactions.</p>
<p>2. Preparation of Accounts: Payment Controls Examination of:</p> <ul style="list-style-type: none"> • Supporting paperwork • Minuted approval • Review of method of payment • Credit Card Payments • VAT identified, reported and reclaimed • Review of estimates, quotes and tenders • Power to pay • Grants • Public Works Loans 	<p>A selection of random payments including all single payments over £2,500 were cross checked against payment authorisation forms, cash book, bank statement and invoices and all were found to be recorded/authorised in accordance with Proper Practices. A further spot check of items paid via the BACS/Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.</p> <p><i>Comment: in accordance with Financial Regulation 6.6, for each financial year the RFO has drawn up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4 (Budget and Precept) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of the council (Financial Regulation 6.8).</i></p> <p>Council continues with its procedure, in accordance with Council’s Financial Regulation 7.6 – 7.7, of retaining a two-tier security system for payments which are settled by the BACS system. The system ensures that the instructions for each payment are signed by two authorised bank signatories and evidence is retained showing which members approved the payment online. The Responsible Financial Officer (RFO) also ensures that liabilities settled by standing order payments and direct debits incurred for the month are submitted to full council in accordance with council’s own standing orders and financial regulations.</p> <p><i>Comment: This not only protects the RFO but fulfils an internal control objective to ensure the safeguarding of public money.</i></p> <p>Spot checks were conducted on the Credit Card statements for the period October 2025 to March 2026 with statements being interrogated to ensure a clear audit trail from point of purchase to allocation on the statement. There are three cards in operation, and the account is subject to automatic payment in full at each designated date for the month-end.</p> <p>VAT is identified in the cash book and reclaimed on a regular basis. The RFO uses the</p>

	<p>accounts software to fulfil the Making Tax Digital requirements.</p> <p>The year-end figure of £10,983.02 is verified and evidenced on the Trial Balance on 31st March 2026. It is correctly recorded as a year-end debtor. Settlement of the reclaim by HM Revenue and Customs is recorded as having been submitted for reclaim in May 2026.</p> <p>The VAT reclaim for Quarter 3 of 2025-2026 in the sum of £10,785.99 was settled in January 2026 whilst the reclaim for Quarter 2 of 2025-2026 in the sum of £4,695.55 was settled in October 2025.</p> <p><i>Comment: in accordance with Section 33 of the VAT Act 1994, the council has recognised that it can only reclaim VAT that it has actually incurred.</i></p> <p>The Internal Auditor undertook sample tests to ensure that the VAT element within payments is being clearly identified and appropriately accounted for within the accounting system. For the period under review, the RFO has ensured that VAT has been appropriately identified in relation and correctly coded according to the council’s business and non-business activities within the financial records of the software used thereby confirming that robust arrangements are in place for managing its responsibilities regarding VAT.</p> <p><i>Comment: council has ensured that it has complied with section 33 of the 1994 VAT Act which allows local authorities and other public bodies to recover VAT incurred on costs associated with: non-business activities, taxable business activities where the body is VAT registered (subject to the normal rules), and exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).</i></p> <p>The contracts in place for the year 2025-2026, now included in the Quarterly Financial Reports and published on the website, were reviewed and found to be in order. Council’s Officers have ensured that, where relevant they have complied with council’s adopted Standing Orders and Financial Regulations in terms of procurement and where those regulations require an open invitation and a formal tender process, they have followed them. The 2015 Transparency Code legislation requires the publication of any contract, commissioned activity, purchase order, framework agreement and other legally enforceable agreement awarded with a value that exceeds £5,000. Section 32 of the code states “Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.”</p> <p><i>Comment: council has reviewed the provisions of the code, and it is confirmed that it has</i></p>
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	<p><i>published, on a continuing basis, the requirements of Section 32.</i></p> <p>The council has ensured that where the legislation applies, as a contracting authority, it has met its contractual requirements for goods, works and services by means of an advertised competitive contract award process that is based on objective, relevant and proportionate criteria. Council has ensured that where it has invited specific firms to tender, or the project not progressed, it has ensured that the reasons for such an action is recorded in accordance with guidance.</p> <p>Council conducted one such formal process for the tender of a works contract for Project Management & Cost Consultancy Services for the KGV Pavilion. The minutes of Full Council of 12th February 2026 confirmed that the award of the contract had been posted on Find a Tender in line with procurement regulations and approved the awarding of the contract for Project Management and Cost Consultancy services for KGV Refurbishment. It was confirmed that the contractor had accepted the award of contract and the notice of award of contract would be posted on Contracts Finder subject to receipt of references and signed T&Cs.</p> <p><i>Comment: council is aware of the requirement that where the opportunity was not advertised it must still publish the awarding of the contract (over £30,000 thereafter) on the Contracts Finder within a reasonable time limit.</i></p> <p>The council has not confirmed that it is eligible to exercise the General Power of Competence and as such is unable to use the discretionary power to do anything that an individual can do unless specifically prohibited by law.</p> <p>Council operates a community grants programme which is aimed at providing financial support to organisations undertaking activities for the benefit of the residents of Drayton. As outlined in the interim report, the budget for expenditure to be incurred was set at £3,050.00 A review of the coding system within the financial accounting system has identified grants totalling 2,283.04 for the year under review. Grants approved for the year under review can be seen on the council’s website within the minutes for the year. The use of S137 of the LGA 1972 in granting donations is a capped expenditure and gives the Council the power to incur expenditure which in their opinion is in the interests of and will bring direct benefit to their area or any part of it or all or some of its inhabitants. The benefit obtained must be commensurate with the expenditure incurred and the annual expenditure must not exceed the total electorate multiplied by the annual statutory limit per elector. Council has noted the eligibility criteria for the use of</p>
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DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

	<p>s137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) and commentary on the matters raised in the interim internal audit confirms that the minutes will reflect compliance with the S137 requirements for all new grants being considered / offered.</p> <p>Council has ensured compliance with the publication requirements of paragraphs 42 and 43 of the Transparency Code 2015 by expanding the quarterly expenditure report to include a list of the grant recipients for voluntary, community and social enterprise for the year 2025 – 2026. This is published under the Finance section of the parish council operated website.</p> <p>Council has no Public Works Loans.</p>
<p>3. Compliance with laws, regulations and proper practices. Examination of:</p> <ul style="list-style-type: none"> • Standing Orders and Financial Regulations • Compliance • Annual Review • Adherence <p>Appointment of Responsible Financial Officer Role of Proper Officer</p>	<p>The Standing Orders, as seen on the Parish Council's website show a review date of 14th August 2025 having been reviewed the Finance and General Purposes Committee at its meeting of 31st July 2025 and are based on the latest model published by the National Association of Local Councils (2025) with appropriate amendments covering Standing Orders 3e, 14 and 18. The amendments also covered the language in the document which has been updated to be gender neutral, aligning with NALC policy and the Civility and Respect Project. Council shows awareness of the requirement to ensure that its Standing Orders are fully tailored to the council and that in accordance with proper practices, they are regularly reviewed and it should seek to ensure that they are fit for purpose and contain up-to-date provisions.</p> <p>Financial Regulations (FR), as seen on the Council's website show a review date of 14th August 2025 and are based on the NALC Model Financial Regulations 2025. Amendments were approved following recommendations by the Finance and General Purposes Committee covering: 3.7 – <i>That the Finance & General Purposes Committee appoints the internal auditor.</i> • 4.11 – <i>That Committees be permitted to, add to or withdraw from, earmarked reserves subject to their Terms of Reference and spending limits as set out in 5.15.</i> • 5.6 – <i>That regulation 5.6. is removed noting that contracts exceeding £30,000 were rare and can be decided on a case-by-case basis.</i> • 5.8 – <i>That the value of contracts is increased to £5000</i> • 5.9 – <i>That reference to preferred suppliers is amended to approved suppliers.</i> • 5.15 – <i>That the authorised expenditure for the Clerk in conjunction with the Chairman is increased to £2,000 and increased to £7,500 for Committees and over £7,500 for Council.</i> • 5.17 – <i>That the threshold is increased to £2,000.</i> • 16.5 – <i>That the threshold is increased to £500.</i></p>

	<p>Council has ensured that the regulations are fully tailored to the parish council by completing the areas within the curly brackets which indicate words, sentences or sections that can be removed if not applicable or amended to fit the council’s circumstances.</p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Council’s own Financial Regulation 1.5 confirms that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.</p>
<p>4. Risk Management. Evidence of financial risk management</p> <ul style="list-style-type: none"> • Review of risks associated with <ul style="list-style-type: none"> ➤ Financial Management ➤ Governance ➤ Building/ Assets • Annual Review and Minuted • Insurance in place <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed 	<p>Overall, the risk assessment documentation submitted for Internal Audit provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The register is appropriate and contains comprehensive assessment of risks that occur on a regular as well as ad hoc basis. The risk assessment and procedures for the year under review were adopted by full Council at its meeting of 15th May 2025 following a review by the Finance and General Purposes Committee on 24th April 2025 and are contained within the council’s risk assessment and procedures documentation as evidence by the report published on the council’s website. Council has continued to ensure that its risk assessment focuses on the safety of the parish council’s assets and in particular its money and that there is evidence that it has taken actions to identify and assess those risks and has considered what actions or decisions it needs to take during the year to avoid financial or reputational consequences. The register provides clear, dedicated governance for risk management across all council operations and identifies those responsible for maintaining the register, reporting frequencies and confirms the frequency of review periods. It also covers the way high risks would be reported to the Council.</p> <p><i>Comment: by having an overarching policy for risk management, council is able to have a structured governance framework for reporting risks ensuring that the risks are escalated to and managed at the right level.</i></p> <p>Council, being aware that its risk assessment needs to focus on the safety of the parish council’s assets and in particular its money, has provided evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences. Council continues to ensure that it acts within the sphere of the internal controls as adopted, and is able to demonstrate that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has</p>

	<p>in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council’s assets and in particular its money, as part of the methodical manner in which Council addresses the risks associated with the activities and services it provides. A review of the previously adopted internal controls provides confirmation that the specific control procedures for payments by bank transfer or other electronic means are in place and being used and that Council continues to have in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details. Such a review continues to demonstrate that Council has taken steps to continue with the process that was in place during previous years which enables it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.</p> <p><i>Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.</i></p> <p>At its meeting of 15th May 2025, following a review by the Finance and General Purposes Committee (24th April 2025), full Council reviewed and approved the insurance schedule for 2025-2026 noting that the minimum levels of cover remained adequate and no further insurance adjustments were required subject to confirmation from insurance provider that our approach to declared valuations was correct.</p> <p><i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money</i></p> <p>Public / Products liability cover is £10million, Employer’s Liability cover is £10million, Officials Indemnity is £500thousand and Fidelity Guarantee is £1million.</p> <p><i>Comment: whilst council is aware that Fidelity Guarantee (Employee’s Dishonesty) cover at £1million is not in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May, it has reviewed this position and sought clarification from its current insurance providers over the increased cost to council to ensure cover for the maximum risk exposure (as determined by the council). The minutes of the February 2025 meeting of full council confirm that it agreed to maintain the cover at £1million as an increase would result in a referral to the insurance underwriter with estimated premiums outweighing the risk of exposure.</i></p>
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	<p>Building and content cover is in place for the buildings and items defined as fixed assets in the council’s portfolio with all risk cover for municipal infrastructure in the parish of Drayton.</p> <p><i>Comment: council has taken appropriate measures to ensure the safety, functionality and continuation of the services it provides. It has proactively addressed the risks by ensuring that it either mitigates them or has in place controls that ensures they are tolerated, treated, transferred or terminated.</i></p> <p>A review of the insurance cover indicates that the current policy does not include cyber insurance nor are there provisions for the recovery of lost or corrupted data and cover for operational expense if a cyber incident occurs.</p> <p>Recommendation: council might wish to consider whether appropriate cyber insurance should be in place to provide financial protection against cyber threats, and covers costs related to data breaches, legal liabilities, and recovery efforts.</p> <p>Some policies also include cyber risk monitoring which also offers an oversight of the council’s digital environment to identify vulnerabilities before they lead to incidents.</p> <p><i>Comment: this additional measure might also be considered to ensure that the council has a comprehensive cyber insurance policy.</i></p> <p>A review of all the council’s and committee’s minutes for the year under review, including supporting papers, did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered. Whilst this work does not form part of the internal audit report in the Annual Governance and Accountability Return, it does serve to give a degree of high-level indication as to the effectiveness of the council’s overall controls and decision-making process.</p>
<p>5. Budgetary controls. Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>The budget for the year 2025-2026 was approved at the meeting of 16th January 2025 with the minutes confirming that council resolved to set a revenue budget of £262,389.49 to be funded from the precept and known income streams. The approved precept to be levied on the parish was confirmed as £209,784.00 which would equate to a 3.2% or £3.19 increase for a Band D property over that set for the previous year.</p> <p>For the coming year 2026 – 2027, at the meeting of 15th January 2026, council approved the allocation of £17,000 of S106 income to applicable reserve transfers to reduce the precept demand by the same amount resulting in a 2026-27 budget of £294,498.25 and precept of £228,497.00 equating to a 6.5% increase or £6.70 increase for a Band D property compared with that set the previous year.</p>

	<p>Council continues to follow best practice by expanding the minutes to show not only the percentage (%) but also the financial increase (£) the precept being set would have on a Band D Council Tax dwelling, considering the movement in the tax base, over that set for the previous year. And, in accordance with proper practices, there is clear evidence in the minutes of the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.</p> <p>The Clerk/RFO uses the financial suite to provide detailed budgeting reports on a cost centre as well as at a coding level allowing for analysis of the actual figures to date, for both receipts and payments and forecasting values including comparisons with previous and future financial years' values with current values.</p> <p>As outlined in the interim internal audit report, evidence was seen of the detailed budget report to actual with committed expenditure and funds available for the 1st quarter as submitted to the Finance and General Purposes Committee meeting of 31st July 2025. The written report from the Clerk, in accordance with Financial Regulation 4.9, provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned. Such reports submitted by the Clerk provide clarity on the day-to-day functioning of the revenue budgets along with transactions to/from Earmarked Reserves allowing for an understanding of the use of the annual precept funds and existing funds in the context of the Council's overall budget assessment process. For the period under review, there were no significant unexplained variances from the budget, and the report was received. It is noted that the Committee agreed for the detailed report to be streamlined to allow the removal of those items that did not require an explanation and reference to future quarters.</p> <p>Similarly, the budget monitoring reports for the periods Quarter 2 and 3 were submitted and reviewed by the Finance and General Purposes Committee at the meetings of 30th October 2025 and 30th January 2026 respectively. The quarterly budget reports are based upon live information from the financial accounting system and were received to allow council to review trends and identify potential issues or variances to allow informed corrective decision-making where necessary.</p> <p><i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year and ensures that in its monitored actual performance against its budget during the year taking corrective action where necessary. Council continues to demonstrate that it shows good practice by following the recommended key stages as to the budgetary process have been followed throughout the</i></p>
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DRAYTON ANNUAL INTERNAL AUDIT – 2025-2026

	<p><i>year under review.</i></p> <p>Council ensures that virements between budgets are considered by full Council as and when they arise, subject to FR 4.4, which states that “Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward by placing them in an earmarked reserve with the formal approval of the full council”. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council or relevant committee subject to its Terms of Reference and as per the limits set out in Financial Regulation 5.14.</p>
<p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income • Debtors 	<p>As previously reported, Council received precept in the sum of £209,784.00 from Broadland District Council for the period under review in April and September 2025 as reported in the quarterly budget monitoring reports submitted to the Finance and General Purposes Committee at the July and October 2025 meetings. Evidence was provided showing a full audit trail from precept being discussed and approved to being served on the Charging Authority to remittance advice showing the precept to be paid and receipt of same in the council’s bank account.</p> <p>For the year under review, Council received CIL receipts totalling £12,211.36 on 15th April 2025. The RFO maintains a comprehensive spreadsheet detailing income received and expenditure incurred. CIL receipts received are reported within the financial reports submitted to the Finance & General Purposes Committee, the minutes of such meeting being reported to full council, with further analysis within the CIL Project Lists detailing progress against committed funds.</p> <p>In accordance with the Regulations, the RFO has created an earmarked reserve for retained CIL balances. The Annual CIL Statement for 2025-2026 was available to view on the council operated website and demonstrates that there is a retained balance of £673,331.40 which has been transferred into in an Earmarked Reserve specifically allocated, in accordance with the Regulations.</p> <p><i>Comment: council is aware that the Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.</i></p> <p>Testing of randomly selected receipts paid under BACS / Direct Credit into the council's accounts were cross checked against cashbook, bank statements and invoices raised by the council. All were found to be in order with a clear underlying audit trail.</p> <p>Council continues with its preferred settlement of hire charges via the banking automated system direct into the council’s bank account. Council has ensured that</p>

	<p>appropriate controls procedures and documentation are in existence for the renting of the council controlled open spaces to allow for a clear audit trail through invoicing and recovery of all such income.</p> <p>A cross check of money received via the banking system against invoices raised was conducted and found to be in order.</p> <p>Council also uses a payment system (Stripe) to allow individuals and businesses to settle financial transactions with the council through the online transfer of money. Statements are produced monthly showing fees collected and sums owned to the council with detailed references as to the transactions taking place. The statements for the final quarter of the year 2025-2026 were interrogated to ensure that there are procedures in place for the handling of such transactions including the requirement to verify income received against statements and the financial records of the council. All were found to be in order.</p> <p>At the meeting of 4th December 2025, the Playing Fields and Property Committee considered and approved the Hire Terms including fees as presented to commence 1st April 2026 to cover the 2026-27 period. The committee further considered 3G pitch deposit scheme and cancellation options and approved revised 3G Pitch Booking Terms, Conditions & Rules to take effect from 1st April 2026. Previously the Open Spaces & Property Committee had conducted a review in its consideration of the hire charges for the open spaces and property under the remit of the council and approved hire charges to take place with effect from April 2025.</p> <p><i>Comment: the Clerk has ensured that council is aware that where it has self-generated income (other than the precept) it should consider situations that may lead to a loss of revenue as well as increased costs and ensure that appropriate measures are put in place to account for significant impacts to this revenue stream. Council is mindful of its own Financial Regulation 13.2 which requires all fees and charges to be reviewed on an annual basis.</i></p> <p>A review of the “Aged debtor” listings on 31st March 2026 was undertaken with assurances given that appropriate follow up action is in place for those small outstanding accounts with the parish council. The RFO confirms that there were no accounts that gave cause for concern.</p> <p><i>Comment: Council is aware that Proper Guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the RFO and that such approval should be shown in the accounting</i></p>
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	<i>records.</i>
7. Petty cash/expenses procedure.	Council does not operate a petty cash system.
8. Payroll controls. Examination of: <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment • Compliance with Pensions Duties • Treatment of expenses 	<p>The council's payroll service is outsourced and operated by the Norfolk Association of Local Councils in accordance with HM Revenue and Customs guidelines. The council is a member of the Local Government Pension scheme (LGPS) as administered by Norfolk County Council.</p> <p>At the year-end, council had three employees on its payroll – Clerk and Responsible Financial Officer, Deputy Clerk and Facilities Manager and Parish Ranger.</p> <p>Cross-checks were completed on a sample of payments covering salary, PAYE and pension contributions and these were all found to be in order. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs and Norfolk County Council on or before the dates prescribed.</p> <p><i>Comment: There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.</i></p> <p>Payroll records are held securely by the Clerk to the council. All staff are paid at the agreed rate of pay as outlined in the 2025 agreement for Local Government Services Pay (as issued by the National Joint Council for Local Government Services).</p> <p>Electronic payments to all staff are made, in accordance with the approved procedure for accounts payable and as outlined under Financial Regulations 11.4. The payments to staff by bank transfer are ratified at meetings of the Council in accordance with Financial Regulation 11.6.</p> <p>The Council continues with the retention of the services of Personnel and Advice Solutions Ltd for ongoing support on Human Resource matters which includes (inter alia) the updating of employment contracts, staff handbooks and all necessary employment related documents and written procedures. Amendments to staff contracts are reviewed and overseen by the Staffing Committee under delegated powers with formal approval submitted to full Council as recommendations going forward.</p> <p>Council is aware of its pension responsibilities with all members of staff being members</p>

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	<p>of the Norfolk County Council Local Government Pensions Scheme. The council’s re-enrolment with The Pension Regulator was submitted on 31st March 2025.</p>
<p>9. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements • Bank Transfers • Investment Records • Investment Strategy 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall, there is regular reporting of bank balances within the detailed financial reports submitted to the Parish Council and Finance Committee Meetings. The review of the bank reconciliation statement in comparison with the balance in its accounting records with its bank account balance allows the council an understanding of the discrepancies that may arise between the two at a given point in time. The bank reconciliation statement is a valuable internal tool that can affect financial reporting and detect errors, duplications and intentional fraud.</p> <p>A review of the bank reconciliation for the period October 2025 to March 2026, gave no cause for concern and reassurance is provided that the software that automates bank reconciliation has assisted in reducing any errors associated with manual processing. <i>Comment: council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flow which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices.</i></p> <p>Council has taken steps to ensure that it can evidence that it is working in accordance with guidance issued within Proper Practices which state that bank reconciliations should be prepared routinely, subject to independent scrutiny and signed by members with a regular minute to record the activity undertaken. It is confirmed that once in every quarter, a member other than the Chair is appointed to verify bank reconciliations (for all accounts) produced by the RFO.</p> <p>Detailed Balance Sheets, including bank balances, along with Detailed Profit and Loss Account Reports are also submitted in accordance with the timescales prescribed within council’s Standing Orders and form part of the minutes that are retained in hard copy by the council. <i>Comment: Regular reporting of bank balances to the council is essential to ensure transparency in the financial activities of the council, allowing the public to see how the money is being managed and spent and to ensure that the council remains accountable for the use of public funds, ensuring that the money is spent in accordance with the council's budget and financial policies.</i></p> <p>The Clerk ensures that the council follows proper practices by complying with Financial</p>

	<p>Regulation 6.9(iv) (Fund transfers within the councils banking arrangements up to the sum of £75,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council), for the ratification of the movement of money between the Council’s own bank accounts.</p> <p>Bank balances as of 31st March 2026 agree with the position bank statements (or acknowledging letters of statements) and for the year end stood at £1,147,365.54 across the accounts held in the parish council’s name.</p> <p>Drayton Parish Council currently holds investments with Cambridge Building Society; Nationwide Building Society; Skipton Building Society and Broadland District Council (Deposit Scheme) – all of which have been placed in investment strategies that are regarded as short-term investments.</p> <p><i>Comment: Overall, Council has considered the guidance as per Proper Practices on the treatment of investments which states that it is unusual for an authority to hold its reserves other than in the form of easily accessible bank deposits or other short-term investments.</i></p> <p>Council’s Investment Policy (as reviewed and adopted in August 2025) states that the council will aim to invest its reserves to maintain the value of these funds in real terms, to support future service delivery. It is confirmed that it is not the policy of the council to have any long-term investments and that funds are accumulated to cover anticipated asset replacement costs and to provide for envisaged projects and may be required at short notice. At the meeting in August 2025, council approved amendments to update outdated references, provide further clarification and/or update formatting only. There were no changes to the principles of the investment strategy and the principles, strategy and reporting arrangements for the effective management and control of the Council’s treasury management (to be read in conjunction with the Council’s Financial Regulations) were left unchanged. The minutes of the February 2026 meeting provide confirmation that the policy was reviewed once again and updated to include provisions that were now common to all of council’s policies (for example standardised template) there were no material changes to the policy. The policy aims to support the Council’s duty to ensure proper stewardship of public funds and compliance with relevant governance and accounting requirements. The policy now includes up to date provisions from the Practitioner’s Guide 2025 as produced by the Smaller Authorities Proper Practices Panel (SAPPP). The Procedures for the implementation of the policy have been removed and provided under a separate supporting document and sets out the adopted procedure for how reserves are to be reviewed, approved and monitored.</p>
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	<p><i>Comment: council might wish to ensure that the supporting documentation references the steps taken by the Council to assess any counterparty for any such investments and satisfy themselves that the sum invested is not subject to unreasonable risk.</i></p>
<p>10. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>The asset register for the year-ending 31st March 2026 was reviewed for appropriateness and accuracy and will be submitted for formal approval at the full Council meeting in June 2026. The register, as reviewed, reflects those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register has been fully integrated into the Scribe accounting system which allows for the recording of assets at a determined cost (acquisition) or at a suitable proxy cost.</p> <p>The register details assets held by the Council which have been defined as Fixed Assets and stands at £942,701.18. For comparison the value on 31st March 2025 was recorded as £925,609.98.</p> <p>The approved itemised list on 31st March 2026 will form the basis of Box 9 of the Accounting Statements Annual Governance and Accountability Guide. <i>Comment: Council follows the requirements for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal.</i></p> <p>Council is aware that once recorded on the Asset Register, the value of assets must not change from year to year until disposal. Concepts of depreciation and impairment adjustments are not appropriate for local councils. <i>Comment: Whilst there is no guidance where land or buildings have been subject to substantial renovation and improvement to such an extent that the new market value bears no relation to the original purchase cost. To avoid renovation and improvement work being separately recorded on the asset register and in these exceptional circumstances only, it may be prudent to obtain a market value supplied by a qualified surveyor.</i></p> <p>The Asset Register was reviewed during the Internal Audit Visit and a high-level assessment check of assets against insurance valuations was undertaken and found to be in order. All assets were found to be appropriately insured or where appropriate, self-insured, by the Council. Council has in place procedures to ensure that the council's brokers are informed of any new asset acquisition to ensure appropriate insurance is in place. Premises cover is shown for three identified premises with all risk cover for items listed under generic headings for those located within the boundaries of Drayton. Specified cover is listed for street furniture and playground equipment. <i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by</i></p>

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	<p><i>transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money and council's assets.</i></p> <p>There are transparent measures in place to allow for the tracking of additions and disposals from the previous year. The minutes of the Finance and General Purposes Committee having oversight of the register, considered the register for appropriateness and accuracy at its meeting of 30th October 2025 and determined that there were no changes to the Council's insurance schedule required at that time.</p>
<p>11. Year-end procedures. Examination of:</p> <ul style="list-style-type: none"> • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Has the appropriate end of year AGAR documents been completed? • Where an authority certified itself exempt in 2025 did it met the exemption criteria and correctly declared itself exempt? 	<p>The Internal Auditor confirms that having reviewed the year-end files, there is a full underlying financial trail from financial records to the accounts produced. Debtors and creditors have been properly recorded and the RFO has continued to ensure that the Council's accounting software contains and records details on its assets and liabilities including the asset and investment register and other debts.</p> <p>Year-end balances agree with cash book and bank reconciliations: VAT Account: £10,983.02 Bank Accounts: £1,147,365.54 less Creditors: £8,108.54 Receipts in Advance: £105.60 Represented by: Total Reserves: £1,150,134.42</p> <p>As is generally recognised, council using a proprietary accounting software will be able to accurately track transactions that will allow for comparisons over differing accounting periods.</p> <p><i>Comment: Council is aware that its balance sheet provides a snapshot at a given point in time of the council's net worth thereby identifying its assets and liabilities and that year-end procedures allow the Council to ascertain the result of either a surplus or a deficit for the year under review.</i></p> <p>Given the level of income and expenditure, council will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3. The Annual Return from the Financial Accounting software package was submitted for internal audit review and it is assumed that the figures contained therein will be replicated in their entirety onto the Accounting Statements (Section 3 of the AGAR) prior to submission to the council for formal approval. The Internal Auditor has fully completed the Annual Internal Audit Report of the AGAR (Form 3) on this basis.</p>
<p>13. Exemption from a Limited Assurance Review</p>	<p>For the year ending 31st March 2025, council could not claim exemption from a limited assurance review as it failed to meet the following criteria:</p> <ul style="list-style-type: none"> • Its gross income and gross expenditure are both below £25k; and

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	<ul style="list-style-type: none"> no public interest report/statutory recommendation/advisory notice/judicial review/application to court re unlawful item of account has been issued by its external auditor in the prior year; and the reporting year is not one of the authority’s first three years of existence.
<p>14. Period for the Exercise of Public Rights set in accordance with the Audit & Accounts Regulations of 2015 in relation to the year 2024-2025</p> <p>Examination of:</p> <ul style="list-style-type: none"> Dates set for 2024-25 	<p>The internal auditor confirms that the period for the public rights exercise covered the period 23rd June to 1st August 2025 with the notice being dated 20th June 2025.</p> <p><i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required “Public Notice” by ensuring that it clearly identified the statutory 30 working day period when the Authority’s records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the way the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p>
<p>15. Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015.</p> <p>Examination of:</p> <ul style="list-style-type: none"> Publication requirements for the year 2024-2025 	<p>The Internal Auditor confirms that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000, as it has published the following for the year 2024 - 2025 on a publicly accessible website:</p> <ul style="list-style-type: none"> Section 1 – Annual Governance Statement of the AGAR - unaudited Section 2 – Annual Accounting Statements of the AGAR – unaudited Notice of the period for the exercise of public rights Notice of Conclusion of audit Section 3 – External Auditor Report and Certificate Sections 1 and 2 of the AGAR including any amendments as a result of the limited assurance review <p><i>Comment: council is aware that all documentation relating to the year ending 31st March 2026 (Section 1 – Annual Governance Statement of the AGAR – unaudited; Section 2 – Annual Accounting Statements of the AGAR – unaudited and Notice of the period for the exercise of public rights) is uploaded to the council’s website prior to the commencement of the period of public rights and prior to 1st July 2026 (whichever comes first).</i></p>
<p>16. Internal Audit:</p> <p>Examination of:</p> <ul style="list-style-type: none"> Reporting of Previous Internal Audit Reports Review of internal audit Appointment of internal auditor 	<p>The Interim Internal Audit Report for the year 1st April 2025 to 31st March 2026, as carried out on 16th October 2025, was formally considered by the Finance and General Purposes Committee on 30th October 2026 with the minutes demonstrating that Members resolved that the audit report be formally recommended to Full Council for consideration at its meeting of 13th November 2025. There is also a clear reference in the minutes of 13th November 2025, that Members resolved to accept the internal audit action plan that provided details on the corrective actions to be undertaken and the members or officers responsible for delivering improvement and the deadline for the completion of these</p>

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	<p>actions.</p> <p>The following matters were raised as recommendations in the interim internal audit. The Internal Audit Action Plan for the year 2025-2026 was submitted for internal audit review detailing the agreed corrective actions with status updates on the recommendations raised from current and previous internal audit reports.</p> <ol style="list-style-type: none"> 1. <i>Implementation of the use of the “power to spend” within the accounting system to refer to the powers used to incur expenditure – this is ongoing work.</i> 2. <i>Review the publication requirements under the Local Government Transparency Code 2015 in relation to donations given</i> 3. <i>Review of the Reserve Policy as adopted in February 2022.</i> <p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements within the meeting at which the independent internal auditor was appointed for the year under review.</p> <p>Mrs Waples was confirmed as being appointed to act as the parish council’s independent internal auditor for the year 2025-2026 at the Finance meeting of 14th August 2025. The internal audit dates (interim and annual) were agreed by mutual convenience and council was provided with a letter of engagement for the year 2025-2026 outlining the scope of internal audit activity; independence of the internal auditor; rights of access; reporting and remuneration.</p> <p><i>Comment: as outlined in proper practices, council has understood that it should have a letter of engagement detailing roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration and that both the interim internal audit and year-end internal audit dates had been provisionally booked.</i></p>
<p>17. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report 	<p>The External Audit Report and Certificate for the year ending 31st March 2025 having been received by the Council in early September 2025 was submitted to and noted by Full Council with formal adoption at the meeting of 11th September 2025.</p> <p>There were no matters which came to the attention of the external auditor that gave cause for concern that relevant legislation and regulatory requirements that have not been met. Similarly, there were no matters to be brought to the attention of the council.</p> <p>The Internal Auditor is able to confirm that the external auditor report and certificate</p>

	<p>along with the conclusion of the external audit have been published on the Council’s website. Details as to how copies may be purchased have also been included. Comment: in order to comply with the Regulation 16 of the Accounts and Audit Regulations 2015, Council has demonstrated that it is aware that, as soon as it is reasonably practical after the conclusion of the audit, it should publish a statement saying that the audit has been concluded, giving the details of the public’s rights of inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) and saying where and when those rights may be exercised.</p>
<p>18. Digital and Data Compliance Examination of:</p> <ul style="list-style-type: none"> • Website Accessibility Regulations • Use of secure email and gov.uk domain name • Adoption of an IT Policy (including use of the authority owned and personal equipment) • Compliance with Freedom of Information Act • General Data Protection Regulations (GDPR) - Compliancy with GDPR requirements • Transparency code requirements 	<p>Assertion 10 has now been added to clarify data compliance (previously covered under Assertion 3). To warrant a positive response, the authority needs to have taken the following actions:</p> <ul style="list-style-type: none"> • Meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. • Have a generic email account hosted on an authority owned domain • Must have an IT policy. • Must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018. • Must process personal data with care and in line with the principles of data protection. • Must publish documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable). <p>Council has a website accessibility statement on its website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.2AA Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. The website was last updated in December 2025 We tested the website using https://wave.webaim.org according to WCAG 2.2 AA standards which guide the council’s long-term audit and improvement plans. The main structural and design elements of the site were found to be WCAG 2.2 AA standard compliant on that date, although some documents linked to the site were not compliant. When accessibility issues are identified, the council’s statement states that they aim to work within a reasonable period to resolve those issues where possible.</p> <p><i>Comment: Council is aware that the statement should be kept under regular view (Section 5.123 of the Practitioners’ Guide 2025) and applicable amendments incorporated with regards to non-accessible documents and points of contact).</i></p>

	<p>The Council has a GOV.UK domain for its council website which also supports a secure and digitally managed email system. Council is aware of the importance of ensuring that it uses a secure e-mail system with a gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Council has also adhered to the guidance contain within proper practices which recommends that a GOV.UK domain name be used to support council’s official email accounts for officers and councillors. In accordance with guidance issued, the RFO is able to add and remove member and staff email accounts via the Council’s nominated IT company.</p> <p>Council has adopted a policy that mandates the use of authority-owned email accounts for official business and provides guidelines to ensure that all communications are conducted in a manner that is consistent with the overarching obligations and standards of the parish council. At the meeting of full Council of 14th August 2025, council adopted an Information Technology Policy covering the use of IT equipment for authority business for both Staff and Councillors. The policy applies to all individuals who use Drayton Parish Council’s IT resources, including computers, networks, software, devices, data, and email accounts.</p> <p>The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation.</p> <p>The council’s adopted publication scheme, which details the publication of information by the authority as approved by the Information Commissioner was available to view on the parish council’s website. Council has ensured that it understands the requirement to proactively publish or otherwise make available as a matter of routine, information, which is held by the authority and falls within certain classifications. Council’s Officers have ensured that the council complies with its duty to adopt and maintain the scheme and ensure that the document is maintained in accordance with the provisions of the Freedom of Information Act.</p> <p>Council has taken active steps to ensure compliancy with the GDPR requirements and has produced a comprehensive suite of policies that provide clear responsibilities and obligations of Drayton Parish Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Appropriate Data Protection policies and procedures are in place along with the lawful basis for the</p>
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	<p>processing of data covered by the regulations as well as policies that deal with the effective management of its records thereby demonstrating that the Council has acted in compliance with its legal and regulatory obligations.</p> <p>Council is aware that, given its level of turnover, it is subject to the Local Government Transparency Code 2015 (for those with annual turnover of income and expenditure exceeding £200,000) and is required to make certain data held and managed by the council available to the public unless there are specific sensitivities to doing so. The publication document provide full details of the information that is to be published on a quarterly and annual basis. Council’s Officers have noted the council’s publication obligations under Sections 31 and 32 in respect of contracts exceeding £5,000 alongside the compliance requirements and the outstanding publication obligations identified in the audit report and have sought to ensure that they are incorporated into the Expenditure Reports submitted on a quarterly basis.</p>
<p>19. Responsibilities as a Trustee Examination of</p> <ul style="list-style-type: none"> • Council’s role and responsibilities 	<p>The council, as a corporate body, does not act as a sole trustee and is not responsible for the managing of Trust funds or assets.</p>
<p>20. Additional comments. Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office • Register of Interests • Code of Conduct • Review of Terms of Reference for Standing Committees • Minutes • Openness of Local Government Bodies Regulations 2014 • Cookie and Disclaimer Notices on Websites 	<p>Council held its Annual Meeting of the Parish Council on 15th May 2025 with the election of the Chair the first item on the agenda in accordance with legislation. At the same meeting Council reviewed and agreed all its committee titles including membership numbers, Chairs of and appointments to its Standing Committees: Finance and General Purposes; Staffing Committee; Open Spaces & Property; Environment and Highways. Appointments were also made to Working Groups set up for specific projects and appointments made for council representatives to the committees or organisations upon which the council had a seat.</p> <p><i>Comment: in accordance with legislation, council has delegated the performance of several of its statutory and legal responsibilities to several of its committees in accordance with section 101(1) of the 1972 Act ensuring that each committee is acting for and on behalf of the council.</i></p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that the Chair and Vice-Chair, on being elected to office, have signed a declaration of acceptance of office in the presence of another councillor or the clerk.</p> <p>Evidence was seen on the parish council’s website of a direct link to the District Council’s website for the Register of Interests for all current Town Councillors.</p>

	<p>It is reconfirmed that, at the meeting of 9th December 2023, Council resolved to adopt the Model Councillor Code of Conduct 2020 with changes in line with the Local Government Association (LGA) Model Template for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. The Code as adopted also includes specific sections for members regarding sensitive interests and dispensation procedures. The adopted Code can be seen on the Council’s website.</p> <p>At the meeting of 15th May 2025, Council formally reviewed its governance structures that were needed for formalised delegation and documented decision making. Council is aware that, where it appoints a committee, it must ensure that the terms of reference clearly state the matters for which that committee is collectively responsible. The minutes of the Finance and General Purposes Committee meeting of 2nd February 2026, also demonstrate that a review of the approved the terms of reference for council’s standing committees (as approved at the Annual Meeting of 15th May 2025) was considered with approved recommendations to be submitted to Full Council for consideration at the annual meeting in May 2026. The Committee reviewed the overall effectiveness of Committee operations and support provided and confirmed its preference for hard copies of certain paperwork to be continued as this was proven to be useful for members.</p> <p><i>Comment: the minutes confirm that in accordance with Standing Order 14bi, Councillors would have an opportunity to confirm if they would like to receive hard copies and/or digital copies of all papers alongside digital summons at the Annual Meeting of the Parish Council.</i></p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the looseleaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting, the council resolves to receive and approve the minutes with appropriate signatures collected to ensure their lawful providence. In accordance with LGA 1972 Schedule 12, paragraph 41 allows for the minutes of the proceedings of meetings of a local authority to be recorded on loose leaves consecutively numbered and consideration should be given for the implementation of such a system.</p> <p>Council’s minutes show apologies given (where applicable) with a formal record to show that Council has approved the apologies submitted.</p> <p><i>Comment: council continues to show compliance with the provisions of s85 of the 1972</i></p>
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	<p><i>Act in the recording of apologies and the approval of absences.</i></p> <p>The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and came into force on 6th August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers). Council continues to ensure that it acts within the provisions of the 2014 Regulations and publishes a broad range of information online.</p> <p>The rules on cookies are covered by the Privacy and Electronic Communications Regulations 2003 (PECR). PECR also covers the use of similar technologies for storing or accessing information, such as ‘Flash cookies’ and device fingerprinting. The ICO is responsible for enforcing these rules and recommends that organisations have clear and comprehensive information about the way they use cookies and ensure that for any cookie not strictly necessary for their website, they give you an appropriate means of consenting to that cookie being set on your device. Council has confirmed that its website uses cookies, with the main cookie notice appearing on the site at the first-time access is gained. Cookie settings are accessible in the bottom right corner of the website for the user to take appropriate action.</p>
<p>21. Policy Review:</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Review dates • Evidence on website • Adoption of new policies 	<p>As mentioned in the internal audit for the year ending 31st March 2025, council had previously agreed that all policies were to be reviewed on a four-yearly basis, unless legislation requires otherwise, to coincide with the term served by the council. Due to staffing capacities, the expected review of specified policies was not brought back for review during the year 2024-2025. Within the review of the narrative interim internal audit report for the current year, the Finance and General Purposes Committee confirmed (as approved by full Council at its February meeting) that the Document Review Schedule, as established in July 2023, would be updated in terms of priority and specified policies brought back for review during the year 2025-2026. The minutes of 2nd February 2026 of the Finance and Governance Committee, provide confirmation that the Document Review Schedule for the ensuing year was received and agreement was forthcoming for the 2025 policies overdue for review to be prioritised in 2026-27 including the CCTV Policy following installation of CCTV at Green Lanes. Consideration was given to a more even spread of the workload which would allow the review to incorporate and schedule periodic reviews of Hire Agreements and Preferred Suppliers.</p> <p><i>Comment: council has understood that regular reviews help identify outdated policies that may need updating and/or result in additional training. As with all councils operating at this level, updated policies help identify and mitigate risks before they</i></p>

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	<p><i>become significant issues.</i></p> <p>Council's policies, once approved are made public and available to view on the publicly accessible website, thereby ensuring that there is transparency in the way decisions are made helping the public to be kept informed and engaged in the decision-making process.</p> <p><i>Comment: council has understood that transparency is a fundamental principle of good governance. BY making key policies public, it can demonstrate its commitment to good governance.</i></p>
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Victoria S Waples

Date of Internal Audit Visits: 16.10.2025 (Interim) and 27.05.2026 (Annual)

Date of Internal Audit Report: 31.05.2026

FINAL

Victoria S Waples, BA(Hons), CiLCA, PSLCC
37 Queenscliffe Road
Ipswich IP2 9AS

DRAYTON PARISH COUNCIL

Paper	DPC7f: Annual Governance Statement 2025-26
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> <p>The Accounts and Audit Regulations 2015 require all authorities to conduct a review of the effectiveness of the system of internal control and prepare an annual Governance Statement in accordance with proper relations to accounts.</p> <p>The purpose of the Annual Governance Statement is for an authority to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and best practices and that public money is safeguarded and properly accounted for.</p> <u>Annual Governance Statement 2025-26</u> <p>The review of the effectiveness of the system of internal control for 2025-26 was two-fold:</p> <ul style="list-style-type: none">• The End-of-Year Internal Audit was completed by Victoria Waples on 27th May 2026 with one recommendation for consideration by Finance & General Purposes Committee.• A review of effectiveness of internal control was completed by the Finance & General Purposes Committee at the April 2026 meeting and attached for consideration of approval. <p>The outcome of the report together with the internal review provides an adequate level of assurance for Council to complete the Annual Governance Statement.</p> <u>Recommendation</u> <p>Council is asked to confirm 'Yes' there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements for all 8 statements.</p> <p>A draft copy of the Annual Governance Statement is attached for consideration of approval.</p> <u>Publication</u> <p>The approved, signed Governance Statement must be published on the Parish Council website before 1st July 2026</p>	
Recommendation	
Council is asked to approve the Annual Governance Statement 2025-26 for return to the external auditor and publication on the Parish Council website.	

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

1. The Purpose of the System of Internal Control

Drayton Parish Council (the Council) is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the effective management of risk.

Internal control is designed to reduce financial risk to the Council; the *system* of internal control is designed to ensure that the Council's activities are carried out properly and as intended.

Systems will include the checking of routine financial procedures; the examination of financial comparisons; the recording of assets and liabilities; the identification of risk and to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

2. Scope of Responsibility

While internal controls are established by the Parish Clerk & Responsible Financial Officer, Council Members have a collective responsibility for ensuring the system of effective internal controls is maintained. For full details on matters reserved for Council, please see the Council's adopted [Scheme of Delegation](#).

2.1. The Council

2.1.1. Annually

- a) Appoints a Chair responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful in line with the Clerk's advice
- b) Reviews its obligations and objectives and approves the budget and level of precept for the following financial year
- c) Approves the accounting statements and Annual Governance and Accountability Return
- d) Determines action to be taken in response to recommendations in any report from the internal or external auditors
- e) Receives recommendations from Finance & General Purposes Committee for consideration and approval

2.1.2. Monthly

- a) Receives the minutes for approval, with each page signed by the Chair to confirm the minutes are agreed as an accurate record of the meeting
- b) Receives and confirms bank reconciliations
- c) Receives and considers all receipts and approved payments
- d) Receives and authorises payments in line with adopted Financial Regulations

2.2. The Finance & General Purposes Committee

2.2.1. Annually

- a) Appoints a member of the Committee to conduct quarterly internal control checks
- b) Receives and monitors the Document Schedule to ensure policies are reviewed for accuracy in relation to the policy areas they reflect, changes in legislation and current best practice
- c) Reviews the Council's banking arrangements, banking mandates and authorised signatories and makes recommendations to Council
- d) Reviews the effectiveness of internal control and makes recommendations to Council to inform its response to the Annual Governance Statement
- e) Reviews the regular payments list including payment methods for recommendation to Council
- f) Reviews the asset register for appropriateness and accuracy
- g) Reviews insurance needs and makes recommendations to Council
- h) Reviews the effectiveness of Internal Audit and makes recommendations to Council
- i) Reviews the interim internal audit report and makes recommendations for corrective action to Council
- j) Receives annual review of Financial Regulations and Standing Orders by the Parish Clerk and RFO and makes recommendations to Council
- k) Reviews the Council's adopted Financial Risk Assessment and makes recommendations to Council

2.2.2. Quarterly

- a) Receives quarterly budget reports comparing planned and actual expenditure
- b) Receives reports of internal control checks carried out by the appointed person and considers recommendations for corrective action
- c) Monitors progress of Audit Plan in line with agreed corrective actions identified in internal/external audit reports

3. The Parish Clerk and Responsible Financial Officer

In accordance with the Local Government Act 1972 s151, the Council appoints a Responsible Financial Officer (RFO) who administers the council's financial affairs. The RFO acts as the Council's advisor and principal administrator and is responsible for the day-to-day compliance with legislation and policies and for managing risks. In accordance with internal imperatives and external requirements, the RFO:

- a) Conducts an annual review of Standing Orders and Financial Regulations in line with national guidance and legislation
- b) Ensures that the Council's procedures and control systems outlined in this statement are maintained

- c) Ensures that Payments are made in accordance with adopted Financial Regulations and Standing Orders
- d) Manages the timetable for the internal control checks and audit programme
- e) Manages the timetable for Council approval of the annual return and compliance with electors' rights
- f) Submits all requested information to the External Auditor by the agreed date and arranges for the required publication of notices, accounts and returns
- g) Manages the Council's Credit Card procedures in line with adopted Financial Regulations and Credit Card Policy

The Council has appointed the Parish Clerk as RFO who's duties are outlined in a Job Description which was last reviewed in October 2024. A full list of delegated responsibilities can be found in the [Scheme of Delegation](#).

4. Internal Audit

The Council appoints an independent and competent Internal Auditor who undertakes an internal audit to evaluate the effectiveness of the Council's risk management, control and governance processes. The Internal Auditor is appointed by Council in line with best practice outlined in the Smaller Authorities Proper Practices Panel Practitioners' Guide.

The Internal Auditor will as a minimum complete the annual internal audit report on the Annual Governance and Accountability Return (AGAR). In addition, the internal auditor also provides a narrative report highlighting areas for improvement and development and is received by Council for consideration. The Finance & General Purposes Committee is responsible for monitoring an action plan setting out the areas for improvement required, agreed corrective action, the member(s)/Officer(s) responsible for delivering improvement and the deadlines for completion of the actions.

Per section 4 of the Practitioners Guide, the effectiveness of the overall internal audit arrangements is reviewed annually to provide sufficient assurance that standards are being met and that the work of internal audit is effective.

The review is undertaken by the Finance & General Purposes Committee in line with the Practitioners Guide including a review of the personal independence, financial independence and professional independence of the appointed person. Any recommendation to rotate the appointed person shall be approved by Council.

5. External Audit

PKF Littlejohn LLP was appointed as external auditor by Smaller Authorities' Audit Appointments Ltd (SAAA) to all local government smaller authorities who are subject to the limited assurance regime for the 5 financial years from 2022-23 to 2026-27.

Under the limited assurance regime, the Council is subject to an intermediate review procedure. PKF Littlejohn LLP undertake a limited range of specified procedures to give a report that provides limited, rather than reasonable, assurance about the accounting statements.

The report is presented to Council for consideration and corrective action as necessary.

6. Review of Effectiveness

[Regulation 6 of the Accounts and Audit Regulations 2015](#) requires an authority to “conduct a review of the effectiveness of the system of internal control” each financial year. The review informs the Council’s preparation of its annual governance statement and is informed by the work and any significant matters raised by:

- a) **Council:** identification of new activities
- b) **Finance & General Purposes Committee:** identification of new activities or risks
- c) **Parish Clerk & RFO:** identification of areas for improvement and development of the internal control environment and management of risks
- d) **Internal Audit:** identification of areas for improvement and development
- e) **External Audit:** identification of matters arising from the annual governance and accountability return

7. Significant Internal Control Matters

Significant matters raised during the financial year ending 31st March 2026:

- a) **Council**
No significant matters raised.
- b) **Finance & General Purposes Committee**
No significant matters raised. The effectiveness of the overall internal audit arrangements was reviewed at the Committee meeting held on 31st July 2025 and recommendations approved at the Council meeting held 14th August 2025.
- c) **Parish Clerk and RFO**
No significant matters raised.
- d) **Internal Audit**
The 2024-25 End-of-Year Audit was carried out on 20th May 2025 and confirmed that, “Overall Council has demonstrated effective governance arrangements and can show evidence of strong governance and good financial practice. The internal audit review, undertaken on the documentation provided during both visits to the council’s

Offices, has provided evidence of the overall adequacy of the financial arrangements in place within the council.

The examination of the period-end accounts and supporting documentation has further confirmed that the Responsible Financial Officer has satisfactorily undertaken the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions."

The interim internal audit carried out on 16th October 2025 reconfirmed comments made at the 2024-25 End of Year Audit.

A number of comments and recommendations were made in light of the period ending 31st October 2025 *"to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the manner in which the Council's Finances are managed"*.

Council received all reports and approved corrective action to be taken. The status of action taken has been monitored by the Finance & General Purposes Committee, quarterly.

e) **External Audit**

There were no matters raised on the Annual Return for the financial year ending 31st March 2025 which gave cause for concern. This was noted and accepted by the Parish Council at its meeting held on 11th September 2025.

DRAYTON PARISH COUNCIL

Paper	DPC7g: Accounting Statements 2025-26
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<u>Background</u> The accounts have been prepared on an income and expenditure basis following Proper Practices, and present the financial position of the Council at 31 st March 2026. A draft copy of the Accounting Statements is attached for approval by Council.	
<u>Supporting Information</u> The following reports have been produced from Scribe and are attached for your information in considering approval of the Accounting Statements: <ul style="list-style-type: none">• Income and Expenditure: The total income for the year and the total expenditure, taking into account any Adjustments made.• Balance Sheet: Sets out the Current Assets and Liabilities of the Council at the year end.• Significant Variances: Explanation of any significant variances in the accounting statements. For the purpose of this exercise, 'significant' is determined as a variance of more than 15%• Bank Reconciliation as at 31st March 2026: Approved at the May 2026 meeting of the Council• Reconciliation between Box 7 and Box 8: The report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment. It deducts the assets which have been included on the balance sheet and adds back in the liabilities from Box 7 to arrive at Box 8.	
<u>Publication</u> The approved, signed Accounting Statements must be published on the Parish Council website <i>before 1st July 2026.</i>	
Recommendation	
Council is asked to consider the Accounting Statements 2025-26 for approval, signing and returning to the external auditor and publication on the Parish Council website.	

Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Drayton Parish Council
Income & Expenditure Account
01/04/2025 to 31/03/2026

<i>(Last) Year Ended</i> 31 Mar 2025		<i>(Current) Year Ended</i> 31 Mar 2026
	<u>Income</u>	
271,691.74	1. Income	305,449.73
125.00	8. Earmarked Reserves	13,032.00
<u>£271,816.74</u>		<u>£318,481.73</u>
	<u>Expense</u>	
39,545.20	2. Finance & General Purposes	41,269.46
25,161.84	3. Environment & Highways	20,425.27
47,343.08	5. Playing Fields & Property	48,227.42
95,311.73	6. Staffing	113,731.02
12,001.70	8. Earmarked Reserves	68,272.61
11,240.00	1. Income	
<u>£230,603.55</u>		<u>£291,925.78</u>
	<u>General Fund</u>	
159,197.01	Balance at 01 Apr 2025	155,328.47
<u>271,816.74</u>	ADD Total Income	<u>318,481.73</u>
431,013.75		473,810.20
<u>230,603.55</u>	DEDUCT Total Expenditure	<u>291,925.78</u>
200,410.20		181,884.42
45,081.73	DEDUCT Reserves Balance	76,456.98
<u>£155,328.47</u>	Balance at 31 Mar 2026	<u>£105,427.44</u>
	Reserves:	
	Earmarked Reserve Balance	£1044706.98

Drayton Parish Council
BALANCE SHEET
31/03/2026

<i>(Last) Year Ended</i> 31 Mar 2025		<i>(Current) Year Ended</i> 31 Mar 2026
£	CURRENT ASSETS	£
	Stocks and stores	
	Work in progress	
3,131.94	Debtors (Net of provision for doubtful debts)	
635.00	Prepayments	
	Temporary lendings (investments)	
5,984.30	VAT	10,983.02
	BANK BALANCES	
39,532.33	Unity Trust Bank	43,783.23
637,222.49	Unity Trust Bank - Instant Acces	651,479.86
95,593.62	BDC Parish Deposit Scheme	99,156.40
128,471.14	Cambridge Building Society	130,976.68
129,550.21	Nationwide Instant Saver Issue	131,677.50
87,941.77	Skipton Community Saver 10 A	90,291.87
0.00	Credit Card	0.00
0.00	Petty Cash	0.00
1,118,311.56	TOTAL BANKS	1,147,365.54
1,128,062.80	TOTAL ASSETS	1,158,348.56
	CURRENT LIABILITIES	
2,386.05	Creditors	8,108.54
134.17	Receipts in Advance	105.60
1,964.11	Accruals	0.00
0.00	VAT	0.00
4,484.33	TOTAL LIABILITIES	8,214.14
<u>1,123,578.47</u>	NET ASSETS	<u>1,150,134.42</u>
	Represented by:	
155,328.47	General fund Balance	105,427.44
	Reserves:	

0.00	Capital Reserves	0.00
	Earmarked Reserves	
669,805.64	Community Infrastructure Levy	673,331.40
32,000.00	3G Surface Replacement	77,784.03
29,104.00	KGV Enhancements	28,104.00
5,500.00	Floodlight Replacement	5,500.00
0.00	Longdale Car Park Enhanceme	0.00
72,687.20	Play Area Enhancements	82,550.97
2,500.00	Election Reserve	2,500.00
29,950.00	Longdale Pavilion Enhancemen	29,821.38
12,370.67	Tree Works	14,137.34
96,547.99	Streetlighting	102,712.99
784.50	Cyclical Payments	2,969.30
12,000.00	Projects	9,356.50
5,000.00	Pitch Improvements	11,363.66
0.00	S106/Green Infrastructure	0.00
0.00	Street Scene Furniture & Footp:	2,575.41
0.00	Allotments	2,000.00
0.00	3G Deposits	0.00
0.00	KGV Access Posts	0.00
0.00	KGV Rebuild	0.00
0.00	Safety Surfacing Longdale	0.00
0.00	Staffing Contingency	0.00
0.00	Play Area Repairs	0.00
968,250.00		1,044,706.98
	Adjustments	
<hr/> <u>1,123,578.47</u>		<hr/> <u>1,150,134.42</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2026

Signed _____
Responsible Financial Officer

Date _____

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	1,082,365	1,123,578				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	196,496	209,784	13,288	6.76%	NO		
3 Total Other Receipts	75,321	108,698	33,377	44.31%	YES		2025-26 received approx. £20k grant from Norfolk County Council for Bus Shelter replacement scheme, £8k grant from Football Association for pitch maintenance programme, £5k grant Broadland District Council for Neighbourhood Plan development.
4 Staff Costs	91,024	109,078	18,054	19.83%	YES		No Deputy Clerk in post in 2024-25 for a period of 7 months. With an average monthly wage bill of £2,900 for the position, staff costs were down in 2024-25 by approximately £20,300.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	135,579	182,848	47,268	34.86%	YES		2025-26 expenditure approx. £39k for replacement bus shelters, £7k for pitch improvements and £9k for Neighbourhood Plan consultancy fees.
7 Balances Carried Forward	1,123,578	1,150,134				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,118,312	1,147,366				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	925,610	942,701	17,091	1.85%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

DRAYTON PARISH COUNCIL

Paper	DPC7h: Notice of Public Rights 2025-26
Meeting	Council
Date	11 th June 2026
Author	Parish Clerk
Summary	
<p><u>Background</u></p> <p>The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that:</p> <p><i>The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.</i></p> <p>The Council will meet its statutory requirements by completing the following:</p> <ol style="list-style-type: none">1) Fully and accurately completing the notice of public rights pro forma attached; and2) Publishing (including publication on the Council's website) the following documents, <u>at least the day before</u> the public rights period commences:<ol style="list-style-type: none">a) The approved Sections 1 and 2 of AGAR; andb) The completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return and the notes which accompany the Notice (Local authority accounts: a summary of your rights). <p>Please note that, based on the date of the Council meeting, the pro-forma has been pre-completed with suggested dates. The latest possible dates that comply with the statutory requirements are Wednesday 1st July – Tuesday 11th August 2026.</p>	
Recommendation	
Council is asked to approve the dates set for the period for the exercise of public rights for return to the external auditor and publication on the Parish Council website.	

DRAYTON PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement Friday 12th June 2026 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</p> <p>Amy Pinkham, Parish Clerk & Responsible Financial Officer, clerk@draytonparishcouncil.gov.uk (b)</p> <p>commencing on <u>Monday 15th June 2026</u> (c)</p> <p>and ending on <u>Friday 17th July 2026</u> (d)</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 30 Churchill Place London E14 5RE sba@pkf-l.com</p> <p>5. This announcement is made by Amy Pinkham, Parish Clerk & Responsible Financial Officer (e)</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2026 for 2025/26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

DRAYTON PARISH COUNCIL

Paper	DPC8b: CCTV Policy
Meeting	Drayton Parish Council
Date	11 th June 2026
Author	Parish Clerk & RFO
Summary	
<p><u>Background</u></p> <p>At the April 2026 meeting, the Finance & General Purposes Committee reviewed the CCTV Policy as part of the routine review process.</p>	
<p><u>Recommendation</u></p> <p>Following the review, the Committee agreed to recommend at attached CCTV Policy and supporting documents as presented for approval.</p>	
<p><u>Summary of Changes</u></p> <p>The Policy has been re-written and updated to the standardised template including the introduction of key underlying principles for this policy.</p> <p>Procedures have been removed and provided under a separate document.</p> <p>In line with Article 35 of the UK General Data Protection Regulation and advice and guidance published by the Information Commissioners Office (ICO), a Data Protection Impact Assessment has been prepared and is attached for review.</p>	
Recommendation	
<p>Council is asked to consider the Committees recommendation to adopt the the CCTV Policy, Procedure and Data Protection Impact Assessment as presented.</p>	



CCTV POLICY

Drayton Parish Council

Policy Holder: Finance & General Purposes Committee

Version 1.0

DRAFT

Approval Date:	11 th June 2026	Approval Route:	Council
Next Review Date:	+4 Years	Document Holder:	Finance & General Purposes Committee

Document Change History

This is version 1.0 of the CCTV Policy and it is the responsibility of the Parish Clerk to ensure that new versions are communicated to Council and made available per the adopted Publication Scheme.

It is the responsibility of the reader to familiarise themselves with this version of the document.

This document is subject to revision and is maintained electronically. Electronic copies are version controlled and printed copies are not subject to this control.

Summary of Changes

Version 1.0 June 2026	
Ref.	Change
N/A	N/A

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Purpose

The purpose of this policy is to ensure that the Parish Council's use of Closed-Circuit Television (CCTV) systems is conducted in a lawful, transparent and proportionate manner. CCTV is deployed to support the prevention and detection of crime, enhance public safety and protect Council-owned property and assets.

This policy is informed by and complies with the following legislation and guidance:

- The UK General Data Protection Regulation (UK GDPR)
- The Data Protection Act 2018
- Guidance issued by the Information Commissioner's Office (ICO), including CCTV and video surveillance guidance.
- The principles of the Surveillance Camera Code of Practice issued under the Protection of Freedoms Act 2012.

Principles

The Council will operate its CCTV systems in accordance with the following principles:

- **Lawfulness, fairness and transparency:** CCTV will be operated in compliance with the UK GDPR and Data Protection Act 2018
- **Purpose Limitation:** CCTV will only be used for the specific purposes stated in this policy and supporting documents.
- **Data minimisation:** Cameras will be positioned to capture only areas necessary for the stated purposes.
- **Accuracy:** Systems will be maintained to ensure recorded images are clear and usable.
- **Storage Limitation:** Footage will not be retained for longer than necessary.
- **Integrity and confidentiality:** Appropriate security measures will be in place to protect footage.
- **Accountability:** The Council will maintain appropriate documentation and oversight of CCTV operations.

Scope

This policy applies to all CCTV systems operated by the Parish Council at the following locations:

- Green Lanes
- King George V Playing Field
- Longdale Playing Field

Responsibilities

The Council is responsible for:

- ✓ Approval of this policy and supporting procedures.

The *Policy Holder* is responsible for:

- ✓ The review of this policy and supporting procedures and recommendations to Council for amendment.
- ✓ Monitoring and maintaining overall compliance with this policy

The *Parish Clerk* is responsible for:

- ✓ Advising the Policy Holder on the resources and arrangements necessary to fulfil the Council's responsibilities under this policy.
- ✓ Producing reports and recommendations as required to support policy monitoring, review and approval processes.
- ✓ Updating this policy and supporting documentation as required.
- ✓ Day to day management of the CCTV system
- ✓ Handling Subject Access Requests (SARs)
- ✓ Managing data sharing with third parties

The *Councillors* are responsible for:

- ✓ Familiarising themselves with this policy and supporting documentation.

Further Information and Supporting Documents

Policy Monitoring, Review and Approval

To ensure the Council continues to meet the principles laid out in this policy, the Policy Holder will:

1. Review this policy and supporting documentation every 4 years and in response to relevant changes to legislation and/or government guidance.
2. Review this Policy and supporting documentation as a result of any other relevant significant change or event.
3. Adopt a structured approach to the management of CCTV in the Parish to ensure that essential records of the Council's activities are maintained in appropriate detail.
4. Produce an annual report to Council, assessing and evaluating compliance with procedure and make recommendations as appropriate.

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Introduction

In line with the principles set out in the CCTV Policy, the procedure sets out the Council's approach to CCTV Management.

1. Data Protection Impact Assessment (DPIA)

- 1.1. A DPIA will be completed for the installation of any new CCTV system or when significant changes are made to existing systems.
- 1.2. The DPIA will assess necessity, proportionality and risks to individuals' rights and freedoms and identify measures to mitigate those risks.

2. CCTV Operation

- 2.1. Cameras operate continuously.
- 2.2. Cameras are positioned to monitor public areas only, ensuring minimal intrusion into individuals' privacy.

3. Signage

- 3.1. Clear signage is displayed at all sites where CCTV/License Plate Recognition (LPR) is in operation.
- 3.2. Signage includes as a minimum:
 - 3.2.1. Surveillance camera silhouette to indicate CCTV in operation
 - 3.2.2. The Council's name
 - 3.2.3. The Council's contact details.

The Council's website will be listed for contact details to increase the longevity of CCTV signage, where phone numbers and/or email addresses are more likely to change.

4. Data Retention and Disposal

- 4.1. **Retention:** CCTV footage is typically retained for a maximum of 30 days or up to 512GB storage (approx. 160 hours of footage), after which it will be automatically overwritten. Footage may be retained for longer retention periods where required for ongoing investigations or legal action.
- 4.2. **Disposal:** Automatic overwriting or deletion is in place. Retained footage that is no longer needed for its intended purposes is securely deleted to prevent unauthorised access or retention of personal data.

5. Access to and disclosure of Footage

- 5.1. Access is restricted to the following authorised personnel only:
 - 5.1.1. TPI Security (Administrator)
 - 5.1.2. Parish Clerk
 - 5.1.3. Deputy Clerk & Facilities Manager
 - 5.1.4. Parish Ranger
- 5.2. Footage may be downloaded and shared with law enforcement where lawful and necessary.
- 5.3. A log is maintained of all access, usage and disclosure of footage including:
 - 5.3.1. Date the footage was accessed

- 5.3.2. Reason
- 5.3.3. Recipient of any disclosures including their contact information
- 5.3.4. The outcome of any investigation including crime number, if any

6. Security Measures

- 6.1. Systems are password protected and limited to authorised personnel only.
- 6.2. Data is stored securely to prevent unauthorised access.
- 6.3. **Green Lane:** Camera and SD card are encrypted and password protected and held by the administrator.

7. Maintenance

- 7.1. CCTV is monitored weekly to ensure cameras remain in good working order, are free from obstruction and display the correct date and time.
- 7.2. Faults are reported to the administrator as soon as identified and addressed promptly.
- 7.3. Faults are recorded in the log including:
 - 7.3.1. The nature of the fault
 - 7.3.2. Date and time fault discovered
 - 7.3.3. Date and time of repair
- 7.4. **Green Lane:** Solar panels are cleaned annually to retain effectiveness.

8. Data Breaches

- 8.1. Any breach involving CCTV data is reported to the Parish Clerk immediately.
- 8.2. Breaches will be assessed by the Parish Clerk and reported to the ICO where required.
- 8.3. Breaches will be recorded in line with the Council's Data Protection Policy.

DRAYTON PARISH COUNCIL
DATA PROTECTION IMPACT ASSESSMENT

This Data Protection Impact Assessment (DPIA) follows the template provided by the Information Commissioner’s Office (ICO). It has been prepared to identify and assess any data protection risks arising from the use of CCTV systems and ensure compliance with the UK Data Protection Act 2018 and the General Data Protection Regulation (GDPR).

Name of Data Controller	Drayton Parish Council
Name of Data Protection Officer	N/A
Name of Data Contact	Parish Clerk

Step 1: Identify the need for a DPIA

Drayton Parish Council is responsible for the following 3 public sites which operate CCTV to deter and detect crime, promote public safety, protect council property and assist in the investigation of incidents:

- Green Lanes
- King George V Playing Field
- Longdale Playing Field

The DPIA has been completed to identify and assess any data protection risks arising from the use of CCTV systems installed across these sites and ensure appropriate mitigation.

Step 2: Describe the processing

Nature of processing

CCTV cameras capture video footage of individuals in defined public areas. Footage is recorded, stored securely, and automatically deleted after a set retention period unless required for investigation. Footage may be shared with law enforcement where necessary and lawful.

Where footage is downloaded for evidential or investigative purposes, it is stored securely in Microsoft 365 in a restricted-access folder.

Scope of processing

Data captured

For all sites, the data captured consists of video images of individuals and vehicles in public areas and Council premises and affects members of the public using these facilities who enter the coverage area. Cameras are positioned to monitor public areas only, ensuring minimal intrusion into individuals’ privacy. No special category data is intentionally collected.

• **Longdale Playing Field:**

- In addition, this system includes License Plate Recognition (LPR) technology, whereby vehicle registration numbers are automatically captured and stored separately from video footage.
- The system may also capture images of children using the playground areas. While this does not constitute special category data, children are considered a vulnerable group under data protection law. The Council has taken this into account by limiting camera coverage to necessary areas, ensuring clear signage, and applying strict controls over access and retention of footage. While footage

may include images of children, access to such footage does not constitute regulated activity and does not require DBS checks.

Frequency

- **Green Lanes:** Motion activated.
- **King George V Playing Field:** Continuous.
- **Longdale Playing Field:** Continuous.

Coverage

- **Green Lanes:** Entrance to footpath, entirety of car park, section of Low Road.
- **King George V Playing Field:** Front and rear entrances to pavilion.
- **Longdale Playing Field:** Front and back entrances to pavilion, entirety of car park, 3G pitch and play area.

Retention periods:

- **Green Lanes:** Recording is motion activated and a maximum of 512GB of data is retained before automatic deletion.
- **King George V Playing Field:** Footage is retained for 30 days before automatic deletion.
- **Longdale Playing Field:** Footage is retained for 30 days before automatic deletion.

Where footage is downloaded in relation to an incident, it is retained as long as necessary to resolve the matter, respond to legal claims or fulfil legal obligations.

Context of processing

The processing takes place in public environments where individuals may reasonably expect some level of surveillance for safety purposes and signage ensures transparency.

The Council is not currently signed up to an approved code of conduct or certification scheme under Article 40 of the UK GDPR, as no relevant approved codes currently apply to parish council CCTV operations. However, the Council adheres to guidance issued by the Information Commissioner's Office (ICO) on CCTV and video surveillance, and has regard to the principles set out in the Surveillance Camera Code of Practice.

Purposes of processing

The purpose of processing is to:

- Deter and detect anti-social behaviour, vandalism and criminal activity on Council owned premises, including pavilions, car parks and recreation grounds.
- Promote public safety and provide reassurance to members of the community, staff, volunteers and visitors using these facilities.
- Protect Council property and assets from damage, theft or misuse, including security of the site to ensure gates are secured to prevent unauthorised access.
- Support local crime prevention measures and assist law enforcement agencies, where appropriate, by providing evidence in connection with criminal investigations or legal proceedings.
- Reduce the risk of liability or false insurance claims.

The intended benefit is enhanced safety and reduced incidents at parish sites.

Step 3: Consultation process

Formal consultation with the public is not considered necessary at this stage. CCTV use in these settings is standard practice and generally expected by those using the facilities.

Public awareness and transparency are ensured through signage and published policy documents and individuals may raise concerns using Council contact details.

Internal consultation includes:

- Data Contact
- Deputy Clerk & Facilities Manager responsible for overseeing building and asset security
- Staff authorised to access and manage CCTV systems
- CCTV Policy Holder

The CCTV Policy, procedure and DPIA are subject to review and approval by Council.

Where necessary, Council may seek external expertise particularly where:

- Systems expand significantly
- New technologies are introduced such as facial recognition
- Public concerns or complaints are raised

Step 4: Assess necessity and proportionality

The use of CCTV is considered necessary to achieve the Council’s aims identified in Step 2, particularly in unattended areas such as car parks and pavilions.

While alternative measures including lighting, signage, locks and inspections are in place these methods alone are not considered to offer the same level of deterrence, evidential value or coverage, especially outside staffed hours. CCTV is therefore considered as a complementary solution.

LPR functionality is used to support the identification of vehicles involved in incidents in car park areas, where visual footage alone may be insufficient.

In circumstances where there are concerns regarding whether gates or access points have been secured, limited review of CCTV footage may be necessary to verify site security. This is considered proportionate as it is undertaken only in response to specific issues and is not used for routine monitoring of individuals.

The system is proportionate because coverage is limited to key risk areas, camera positioning avoids private property and footage is retained only for a defined period.

Data minimisation is achieved through restricted coverage. Individuals are informed via signage and can exercise their rights through established procedures. There are no international data transfers.

The lawful basis for processing under the UK GDPR is:

- Article 6(1)(e) – Processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority.

Step 5: Identify and assess risks

Risk	Likelihood	Severity	Overall Risk
Unauthorised access to CCTV or LPR data	Possible	Significant	Medium
Individuals unaware of recording	Possible	Minimal	Low

DRAYTON PARISH COUNCIL
DATA PROTECTION IMPACT ASSESSMENT

Camera Overreach – capturing unintended areas	Remote	Significant	Low
Function creep – use of CCTV/LPR for purposes beyond original intent	Possible	Significant	Medium
Misuse or inappropriate searching of LPR data	Possible	Significant	Medium
Increased identifiability of individuals through linkage of vehicle registration data	Possible	Significant	Medium

Step 6: Identify Measures to Reduce Risk

Risk	Control Measures
Unauthorised access	Password protection, restricted access by authorised personnel only, access logs maintained, encrypted data.
Lack of awareness	Clear signage.
Over-collection of data	Careful camera positioning, periodic review.
Function creep	Policy restriction on use, incident-based access only.
Misuse of searchable vehicle data	Limited access and strict purpose use. The Council does not track or profile vehicles.
Increased identifiability	The system is not linked to any central database.

Step 7: Sign off

Approval Date:	June 2026	Approval Route:	Council
Next Review Date:	+4 Years	Document Holder:	Finance & General Purposes Committee